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**Citation for published version:**

Walker, SP 2011, 'Professions and patriarchy revisited. Accountancy in England and Wales, 1887-1914', *Accounting History Review*, vol. 21, no. 2, pp. 185-225. <https://doi.org/10.1080/21552851.2011.581840>

**Digital Object Identifier (DOI):**

[10.1080/21552851.2011.581840](https://doi.org/10.1080/21552851.2011.581840)

**Link:**

[Link to publication record in Edinburgh Research Explorer](#)

**Document Version:**

Peer reviewed version

**Published In:**

Accounting History Review

**Publisher Rights Statement:**

© Walker, S. P. (2011). Professions and patriarchy revisited. Accountancy in England and Wales, 1887-1914. *Accounting History Review*, 21(2), 185-225. 10.1080/21552851.2011.581840

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Professions and Patriarchy Revisited.  
The Campaign for the Admission of Women to the  
Accountancy Profession in England and Wales,  
1887-1914

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**Acknowledgements:** The author is grateful to Ellen Jordan, Anne Bridger and Kate Perry for their advice on searching the archives of the SPEW in Girton College, Cambridge. Helpful comments were received from attendees at the 2<sup>nd</sup> Balkans and Middle East Countries Conference on Auditing and Accounting History, Istanbul, September 2010 and at a presentation at Newcastle University Business School in April 2011. I am grateful to the editor, John Richard (Dick) Edwards, and the three anonymous reviewers for their constructive suggestions.

## **Professions and patriarchy revisited. The campaign for the admission of women to the accountancy profession in England and Wales, 1887-1914**

**Abstract:** New evidence is presented about the campaign to secure the admission of women to the accountancy profession in England and Wales during the late nineteenth and early twentieth century. This evidence, which permits a more gender-encompassing approach, is analysed by reference to Witz's (1992) conceptual model of the relationship between patriarchy and professionalisation. It is shown that initially the campaign for admission comprised a usurpatory struggle pursued in civil society. Here equal rights were emphasised and credentialist tactics deployed. These efforts were successfully resisted by the professional elite. When, in consequence of male demands for a statutory monopoly, the issue entered the state arena and legalistic tactics were pursued, the admission of women was conceded in principle. However, the subsequent emergence of separatist solutions offered scope for internal demarcation and the creation of a gendered hierarchy within the profession under patriarchal control. The study emphasises the sustained nature of the campaign for the inclusion of women and its alignment with contemporary feminism. It also suggests the importance of proxy male power to the movement and revisits the ideological foundations of male resistance to it.

**Keywords:** Women, professions, accounting, England and Wales, patriarchy, suffragism.

One by one the doors hitherto shut against women are forced, and he would be a bold and foolish person who would declare that there is any male reserve into which they shall not ultimately win their way. The latest triumph is in the realm of accountancy... (*Dundee Advertiser*, 4.5.1909).

### **Introduction**

During the early 1990s a number of historical studies provided new insights to the exclusion of women from the early accountancy profession in England and Wales. In the depth of their analysis, their theorisation and contextualised approach these contributions represented a substantial advance over existing accounts, which were mainly to be found within histories of the accountancy organisations. While knowledge of the campaigns by women to gain access to the profession was augmented in the 1990s, the studies concerned were limited by the extent to which they deployed the evidence available. This constraint, together with the recent appearance of new sources, offer compelling reasons for revisiting this subject – one which is important to understanding not only the history of accountancy but also the wider project of women to gain access to the professions in the late nineteenth and early twentieth century.

Among the studies published during the 1990s Lehman's (1992) historical overview of the discriminatory practices which debarred women from the accountancy profession was immediately criticised for its heavy reliance on a single periodical (*The Accountant*) which

was the principal mouthpiece of the male chartered accountant elite. A focus on this source ensured that 'herstory' of the struggle and resistances to it remained substantially untold (Kirkham 1992). Lehman's chronology was also contestable. In particular, her assertion that attempts to admit women to the accountancy profession in the UK commenced at the start of the twentieth century. Kirkham's (1992) call for a historical analysis which not only presented herstory of the effort to gain access to the profession but also revealed how the exclusion of women was integral to the professionalisation of accountancy itself, culminated in Kirkham and Loft's (1993) *tour de force*, 'Gender and the construction of the professional accountant'.

Although Kirkham and Loft's (1993) insights to the gendered discourse of attempts by women to enter the profession also relied quite heavily on *The Accountant* and histories of the professional organisations, the authors substantially enriched our understanding of women's side of the story by drawing on suffrage literature. Especial use was made of the journal of the Women's Freedom League, *The Vote*. Kirkham and Loft thereby established the important connection between women's campaign to access the accountancy profession and the contemporary feminist movement - a connection subsequently revealed to be highly significant by studies of other countries (McKeen and Richardson 1998; Shackleton 1999).

While investigations over the last two decades broadened the empirical base a number of potentially important sources were not utilised in the research performed for England and Wales. These sources include firstly, accountancy journals, such as *The Certified Accountants' Journal* and *The Incorporated Accountants' Journal*. These were communication vehicles of the more inclusive, second-tier professional organisations, whose members were potentially less resistant to the admission of women than chartered accountants. Secondly, the archives of the professional bodies - which, though relics generated by the masculinised profession, may contain traces produced by women applying for admission and candid insights to male resistance strategies, aired in a privatised arena (McKeen and Richardson 1998; Shackleton 1999). Thirdly, the archives of suffrage organisations - which may further elaborate women's inclusionary tactics. Fourthly, the archives of relevant government departments - which potentially illuminate the known interventions of the state in the debate on the admission of women during the early twentieth century.

Other potentially relevant sources have recently become more accessible due to the expansion of electronic media. Searchable on-line catalogues as well as digitised newspapers, journals and genealogical records are of particular importance here. Further, a new, highly pertinent source has also surfaced since the early 1990s, one which adds considerably to understandings of the connections between women accountants and the liberal feminist movement. Previous studies indicated the significant role played by The Society for Promoting the Employment of Women (SPEW) in attempts to secure female access to accounting and bookkeeping in the second half of the nineteenth century (Kirkham and Loft 1993; Walker 2003). In 1997 the records of the SPEW were deposited in Girton College Archive, Cambridge and became available to researchers (Tusan 2000; Bridger 2003). This

archive also offers particular scope for enhancing our hitherto limited knowledge of the campaign before 1900.

The current paper addresses the period from the emergence of a discourse on the admission of women to the senior accountancy organisations in England and Wales during the late 1880s, to the outbreak of the First World War. This period has received comparatively less attention than that immediately preceding the admission of women in the wake of the Sex Discrimination (Removal) Act, 1919, and is also that for which new and unused evidence can be most usefully brought to bear. The Great War is widely perceived as a watershed, when 'Gender boundaries in accounting were restructured' (albeit temporarily) (Kirkham and Loft 1993, 541; Shackleton 1999, 142-3). Events during the years of military conflict and the post-war period merit separate study, as and when additional sources become available and fresh interpretations feasible.

All the aforementioned sources have been utilised for the current study. When combined with extant knowledge these scattered traces shed new light on attempts to secure the admission of women to the accounting profession in England and Wales. They indicate a sustained and publicised effort, one which was more closely aligned to the liberal feminist movement than previously thought. These sources help us comprehend the tactics deployed by campaigners for the admission of women and the manoeuvres of those who opposed them. Such strategies are analysed by using the conceptual model advanced by Witz (1992) for investigating gender and professionalisation. This approach also focuses attention on the operation of patriarchal power, reveals the embedded structures and agencies of male domination (especially those located in civil society), emphasises the bases of male resistance, and the importance of the stage on which campaigns are played out. The analytical framework also encourages a more gender encompassing approach and facilitates a study which identifies not only patriarchal obstruction but also women's attempts at usurpation. This gender-relational emphasis renders visible the importance of male support for women's campaigns.

### **Professions and patriarchy**

In her work on *Professions and Patriarchy* Witz (1990, 1992) argued that the relationship between professionalisation and gender has been undertheorised and insufficiently explored. One consequence of this was an androcentric bias in the literature on professionalisation and a neglect of female projects in the historical sociology of professions. Witz contended that professional projects should be understood as intrinsically gendered. Such an approach requires a comprehension of the gendered agents of professionalisation and its pursuit within the historical specifics of patriarchal-capitalism. Drawing on neo-Weberian theories Witz argued that the essential motivation for professional projects is occupational closure. However she augmented previous understandings of this familiar paradigm by emphasising the need to devise an analytic which captures both the variety and gendered dimensions of closure strategies (Witz 1992, 40-4). On the basis of her investigation of the professionalisation of medicine in nineteenth and early twentieth century Britain Witz offered a conceptual model for examining the significance of gender in professional projects. She argued that dominant (male) groups embarking on such projects deploy strategies of

exclusion and demarcationary closure, while aspirant, subordinate groups (of women) pursue inclusionary and dual closure strategies (Witz 1992, 44-50).

Exclusionary strategies involve the protection and enhancement of a privileged position in the market for professional services. This position is achieved by the intra-occupational imposition of structures which restrict access to others. Gendered strategies of exclusion 'create women as a class of 'ineligibles' through excluding them from routes of access to resources such as skills, knowledge, entry credentials, or technical competence, thus precluding women from entering and practising within an occupation' (Witz 1992, 46). In the case of medicine during the nineteenth century credentialist and legalistic tactics were pursued by men to prevent women from gaining access to the profession (Witz 1992, 44-8). These tactics were most successfully deployed in the arena of civil society – 'the sovereign sphere of bourgeois male actors' (Witz 1992, 67). Here professional elites could establish entrenched patriarchal structures and draw on potent ideologies to confine access to men (Witz 1992, 65-6). Of particular importance was the exclusion of women from the credential awarding institutions of civil society - university medical faculties and corporations such as the royal colleges. In these sites male power was institutionalised and women's access to the vocational preparation and qualification systems necessary to enter the medical profession was prevented (Witz 1992, 83-6). The other site for the pursuit of occupational claims, the state, proved less supportive of male exclusionary tactics given the prevailing suspicion of attempts by professionals to establish and preserve occupational monopolies.

Witz (1992, 46-8) identified another strategy of closure activated by a dominant (male) group - demarcation. Demarcationary strategies concern inter-occupational control through the creation and maintenance of gender defined boundaries between the core profession and associated occupations of lower status. Such strategies secure 'the encirclement of women within a related but distinct sphere of competence in an occupational division of labour and, in addition, their possible (indeed probable) subordination to male-dominated occupations' (Witz 1992, 47). Within the terrain of medicine an example is provided by midwifery in nineteenth century Britain. Here doctors pursued a demarcationary tactic of deskilling and control over the knowledge and practice of the separate, subordinated occupation. The midwifery episode revealed that male solutions were not uniform, were impacted by intra-professional rivalries, and were conditioned by the structure of the professional status hierarchy and changes in the market for occupational services.

Witz also identified a sub-type of demarcationary exclusion in the form of internal demarcation. This features within the boundaries of the profession and identifies gendered spheres of competence performed under patriarchal control, as was the case with radiography in the 1920s and 30s (Witz 1992, 168-91). The pursuit of formalised, hierarchical internal demarcation may feature when outright exclusion or inter-occupational demarcation fails and women gain access or the prospect of access appears feasible. The actualisation of internal demarcation involves a patriarchal discourse which seeks to gender skills. In radiography male practitioners were associated with an elevated, technical-engineering skill-set while the female branch was associated with degraded competencies in caring-nursing. We shall see that discourses of intra-occupational demarcation featured in accountancy once the male

dominated profession had been compelled by the state to accept the *principle* of the admission of women but was not prepared to practice it.

Inclusionary closure represents the countervailing responses of groups subjected to the aforementioned strategies of exclusion (Witz 1992, 48-50). Witz shows that when confronted by structures of patriarchal closure and masculine resistance to their entry to the medical profession in the 1860s and 70s, women became engaged in a usurpationary struggle to secure their inclusion (Witz 1992, 87-97). This struggle was conducted in the forums of occupational and gender politics with the object of breaking down the credentialist and legalistic obstacles to admission (Witz 1992, 194). The challenge was credentialist in its initial focus on appeals to equal rights of access to male qualification systems (autonomously administered by the universities and medical corporations) and it was legalistic in seeking sponsorship of reformist parliamentary bills, that is, heteronomous regulation controlled at the level of the state. The stratagems deployed in this struggle shifted over time. When their campaign emphasising equal rights proved unsuccessful, aspiring women doctors pursued separatism - the object being to by-pass male controlled structures by opening separate routes to the profession.<sup>1</sup> In relation to credentialism this involved establishing gender-specific institutions to provide vocational preparation. In relation to legalistic tactics it involved seeking legislative sanction for assembling separate professional structures for women.

The separatist strategy was of particular significance in Victorian Britain. It had been widely adopted 'by middle-class women as they forged spaces within which they could participate in the public sphere' (Witz 1992, 195). It was manifest in the focus of the contemporary women's movement and in efforts to gain access to other fields such as philanthropic work (Vicinus 1985). In relation to occupations separatism invoked the gendered claim that women practitioners were possessed of special competence to offer services to female clients (Witz 1992, 93, 199). In accountancy this strategy was to feature fleetingly in the early usurpationary struggle for equal rights in civil society; it became more prominent when that struggle shifted to the state arena and concluded unsatisfactorily for women.

Another strategy discussed by Witz is dual closure (1992, 48-50). This applies where women subjected to demarcationary closure pursue the professionalisation of subordinated feminised occupations. Such projects involve complex strategies of both usurpation and exclusion as the subordinated occupation itself seeks to secure its socio-economic status. Dual closure is not directly pertinent to the case discussed here but one feature which emerges from Witz's empirical investigation of nurses and midwives as instances of dual closure during the nineteenth century will be shown to be particularly relevant – the significance of mobilising proxy male power to the successful pursuit of usurpationary struggles.

Drawing on Witz's framework the first part of the paper analyses the usurpationary struggle to secure the admission of women to the accountancy profession and charts the male resistance it encountered. It is shown that the campaign for inclusion commenced with the

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<sup>1</sup> Delamont (1989, 106-10) also draws the useful distinction between women campaigners who were 'uncompromising' - those who sought access to, and emulation of, male credentialling systems; and 'separatists' - who argued for distinctive educational programmes for women.

deployment of credentialist tactics pursued in civil society and founded on claims to equal rights. More progress was subsequently made when legalistic tactics were deployed and calls for equal rights were advanced before the institutions of the state. However, an inconclusive outcome encouraged the emergence of less satisfactory separatist solutions. These provided an opportunity for male reassertions of gender exclusion through internal demarcation. Subsequent parts of the paper focus on themes which emanate from a gender-based investigation informed by Witz's model. Analyses are presented of the ideological foundations of male discourses of exclusion and of two foremost characteristics of the gender politics of the usurpationary struggle – engagement with the wider feminist movement and reliance on proxy male power.

### **Credentialist tactics: the usurpationary struggle for equal rights in civil society, 1887-1899**

As in some other occupations, the initial phase of the usurpationary struggle to secure the admission of women to the accountancy profession comprised a challenge to the 'mechanisms of gendered exclusion embedded within credentialism and operating within the autonomous means of professional closure' under male control (Witz 1992, 88). The leading agitator in the 'woman accountant's movement' during this period was Mary Harris Smith (*Accountant*, 23.11.1912, 661). In 1920 Harris Smith was to become the first woman chartered accountant in Britain. At the time of her admission (and since), she achieved a rightful place in the annals of women who successfully challenged the male professional monopoly (*Times*, 26.11.1920, 9; *Hutchinson's Woman's Who's Who* 1934, 449; Murphy 1990, 114; *A Historical Dictionary of British Women* 2003, 401).

Mary Harris Smith was born in Islington in 1844, the daughter of a Clerk to a Navy Agent. She assisted her father with accounting work that he brought home (*Accountant*, 13.10.1934, 497). At the age of 16 she studied Mathematics with a master of King's College, London and revealed considerable ability (Silverstone 1980, 20). She was one of the early attendees of the adult classes in bookkeeping instituted by the SPEW in 1860 (GCIP SPTW 1/1/1, 18.10.1889) and 'began her work as a book-keeper under its auspices' (Annual Report 1891, 20; GCIP SPTW 1/2/3, 15.5.1896). She later explained that 'I began as an accountant to a mercantile firm in the City, where I stayed for nine years; and, indeed, I think the happiest and proudest moment of my life was when the chief partner handed every book relating to the accounts, balance-sheets, etc., entirely over to my charge' (*Woman's Signal*, 1.8.1895). Harris Smith was subsequently appointed accountant to the Royal School of Art Needlework and on the basis of her reputation received requests to perform audits for other organisations. She commenced in public practice in 1887, offering her services as a 'duly qualified ACCOUNTANT and AUDITOR of many years' experience' (*Work and Leisure*, 13.3.1888). As a practitioner she began to contemplate membership of the organisations which represented public accountants.

#### ***Mary Harris Smith and the Society of Accountants and Auditors, 1887-1891***

Mary Harris Smith inaugurated the campaign for the inclusion of women by seeking access to the credentialing institutions of the male profession in civil society. Her initial target was



the recently formed (in 1885) Society of Accountants and Auditors (Incorporated) (SAA). Central to her case was a demand for equal rights:

It was in 1887 that I took offices first, and then it occurred to me why should I not become a member of the Society of Accountants and Auditors Incorporated; and so I somewhat startled that conservative body by appealing to them on my own behalf; and for any ladies who should come after, to join their ranks. I based my request on the grounds of '*Admission equal and status equal with men members.*' Require of me what you would require of a man, and I will fulfil it (*Woman's Signal*, 1.8.95, *emphasis added*).

She consistently maintained that the object of her application 'was not for pecuniary gain, but to show that the 'weaker sex' was capable of doing as well in accountancy as men' (*Evening Standard*, 21.2.1925).

Mary Harris Smith's application was discussed by the Council of the SAA on 17 November 1887. It was resolved that before a decision could be taken the views of the members on the admission of 'ladies' should be ascertained at the next general meeting (MS28484/1, 111). It became clear that 'although some of the members were favourably disposed', the President, Reginald E. Emson, was 'entirely against the movement' (*Woman's Signal*, 25.10.1894, 263). At the annual meeting of the Society on 31 May 1888 Emson reported that there was a difference of opinion on the Council in respect of the question of 'a lady (laughter) claiming to be a qualified public accountant, and applying for admission to membership' (*Accountant*, 9.6.1888, 365). Emson considered 'the present time was most inopportune for making such an innovation'. In consequence, a motion, put by Arthur E. Piggott of Manchester, to admit 'qualified ladies' was withdrawn (*Accountant*, 9.6.1888, 365).

Given that the SAA had been formed in 1885 by 'stout men, not prepared to submit to [the] monopoly' of the ICAEW (Stacey 1954, 29-30; Garrett 1961, 1-5), Mary Harris Smith might have expected that her application would have been better received. But instead, she was 'put to a great deal of trouble' (*Woman's Signal*, 25.10.1894, 263). The hypocrisy of the Society's stance was not lost on *The Accountant* which used the issue to emphasise the pretensions of the new organisation (9.6.1888, 365).

On 12 June 1888, James Martin, the Secretary of the Society, informed Mary Harris Smith that the members had deemed it inexpedient to admit women at present but were willing to 'reconsider the matter upon some future occasion' (M50/4/19/1). Within days she visited Martin to express her disappointment. The Secretary informed her that 'matters were not so bad', as she had 'not been positively refused' (M50/4/19/1). This encouraged Mary Harris Smith to redouble her efforts. In October 1888 she wrote to Millicent Garrett Fawcett, suffrage leader and prominent campaigner for the advancement of women in higher education and paid employment (Rubinstein 1991, 69-110, 131-42; Howarth 2004). She informed Fawcett that:

I cannot make application again until the next general meeting but in the mean time I shall do all I can do as to more firmly establish my claim. My name will be entered

professionally in the P.O. Directory for 1889, & a business friend who has office in Royal Bank Buildings has kindly had my name written on his offices so that I may have a City address also if necessary.

I think it will help me greatly to have my name announced an auditor on prospectuses of public companies, & I think the Woman's Printing Socy will be one. I am already auditor to the Needlewomen's Cooperative Association (Ltd Liability Co). Private accounts, & Receipt, & Expenditure accts will not help me with regard to the Society of Accountants, although of course for other reasons I shall be glad to undertake such. I am hoping eventually to take articulated pupils (M50/4/19/1).

Mary Harris Smith canvassed the members of the SAA, re-emphasising that her case was founded on 'conditions equal' and 'admission equal' with men (*Women's Penny Paper*, 7.6.1890, 392; *Woman's Signal*, 25.10.1894, 263). The admission of women was again debated in advance of the next annual meeting of the Society. The fact that several individuals expressed support encouraged the President to order a postal ballot of the members 'to test their feeling with regard to the admission of lady candidates' (MS28484/1, 200). Of the 417 postcards sent out, 319 were returned. The result was 88 for the admission of women and 229 against; two members were neutral on the subject.

At the annual meeting on 23 May 1889, despite the President's continuing negativity, Arthur E. Piggott, now a member of the Council for the Provinces, moved 'That women applying for membership of the Society of Accountants and Auditors (Incorporated) should, subject to fulfilling the conditions as to qualification, required in the case of men, be duly admitted to membership' (*Incorporated Accountants Journal*, 24.6.1889, 4). The resolution was seconded by Walter O. Clough, a member of the Council for London and Chairman of the Parliamentary Committee of the Society. However, it was 'lost by a considerable majority' (*Incorporated Accountants Journal*, 24.6.1889, 4).

Despite this setback Mary Harris Smith was buoyed by the 'great encouragement' she had received from 'many members' (GCIP SPTW 1/1/1). In 1890 she again personally canvassed the members of the Society by sending a circular letter. One recipient responded by writing to the *Pall Mall Gazette*, that 'I am not afraid of this lady being admitted, and feel rather ashamed of the argument used against her by my 'Fellows' and 'Associates'' (15.5.1890). Two days before the next annual general meeting of the SAA *The Pall Mall Gazette* linked the issue to campaigns for political equality:

For 'man,' in 'one man one vote,' read 'person.' That is the very proper corrigendum by the Liberal women in council assembled. We have just got word of one of those cases which are constantly occurring to show its practical necessity. There is a Miss Harris Smith who has been upwards of twenty years established as an accountant and auditor, a profession which women are entirely competent to undertake, and in which Miss Smith, as we understand, has won herself an honourable position. This lady has lately applied for admission to the Incorporated Society of Accountants and Auditors ... and has been refused solely on the ground of her sex (15.5.1890).

The evidence suggests that despite this activity the issue of the admission of women was not discussed at the next annual meeting of the SAA in May 1890 (*Incorporated Accountants' Journal*, 24.6.1890).

In June 1890 Mary Harris Smith remained hopeful, writing 'the matter is not a 'failure,' accepting that in consequence of 'large bodies moving slowly' it must be a question of waiting' (*Women's Penny Paper*, 7.6.1890, 392). Optimism was also evident in an article on technical training for women which appeared in the *Englishwoman's Review* in October of the same year. It was noted that while the SAA denied women admission to its ranks and access to its professional credential, it may 'be expected that so highly practical a body of men will yet take the step of recognising women who can prove themselves qualified' (15.10.1890, 360-1).

The issue was resolved conclusively at the annual meeting of the SAA on 13 May 1891 (Garrett 1961, 7). The resolution put to the members in 1889 was again moved by Piggott and seconded by Clough. This had been preceded by the distribution of a circular to which a large number of replies had been received from the members (*Incorporated Accountants' Journal*, July 1891, 7). The President, Ebenezer Carr, does not appear to have spoken on the subject at the annual meeting but had argued against at the 1889 gathering. His predecessor, R.E. Emson, also declared that he remained 'an unrepentant sinner' and once again gave vent to his antagonistic view. It was known that most councillors objected to the admission of women as did the Vice-President. Piggott's resolution was lost following a show of hands (*Incorporated Accountants' Journal*, July 1891, 8).

### ***Mary Harris Smith and the ICAEW, 1891-1893***

Following the negative outcome at the annual general meeting of the SAA in May 1891, Mary Harris Smith turned her attention to the more prestigious ICAEW. Her application for admission as a Fellow of the Institute was received on 14 July 1891. It contained details of her qualifications and experience in practice, and the names of respectable persons as referees (*Accountant*, 3.5.1913, 663). Four days later an article appeared in *The Accountant* on 'Lady Accountants' which assisted her cause by referring to the existence of 'one lady who practises accountancy as a profession, and who ... has achieved a considerable measure of success, having established a connection among the now numerous institutions got up by ladies for the benefit of their sex' (18.7.1891, 536). Under the pseudonym 'Fair Play' Harris Smith also wrote a letter to *The Accountant* contrasting competent practising women accountants with incompetent female clerks/bookkeepers. The letter elicited a praising editorial and a recognition that its author appeared 'to be universally regarded as a successful practitioner' (*Accountant*, 25.7.1891, 559).

The Applications Committee of the ICAEW considered the case of Mary Harris Smith on 4 August 1891. It determined to recommend her for admission but this would be subject to the Institute's solicitor advising that 'a lady' was eligible for membership (MS28413/1, 134). The opinion of the solicitors was not delivered until October 1891. Its arrival provided the Institute with a mechanism for preserving exclusion:

...we fear it is not competent for the Council to admit a lady as a Fellow of the Institute.

The Charter, which must be construed strictly, refers to males, the words 'he' and 'his' being invariably used.

In June 1850 an Act was passed enacting that in all Acts of Parliament words importing the masculine gender should be deemed and taken to include females, but that enactment was limited expressly to Acts of Parliament, and cannot, we fear, be extended to a Charter granted by Her Majesty (MS28459/1, 133).

The Applications Committee and the Council considered Harris Smith's case in light of this opinion in November 1891 (MS28413/1, 137). It was decided to reject her application given that 'solicitors state males only eligible' (MS28467, n.p.; MS28411/3, 164).<sup>2</sup>

Mary Harris Smith later reflected that the Institute had 'received me very kindly. Indeed, they took the trouble to ascertain if it would be in their power to admit me, and in the end replied quite courteously that as the word *person* mentioned throughout their charter could not be interpreted legally to mean 'her' and 'she' they would be unable to grant my request' (*Woman's Signal*, 1.8.1895). Despite this courteousness and the existence of differences of opinion within the ICAEW on the subject, there was clearly no intention by Institute leaders to seek a revision of its charter and thus remove the legal impediment to the admission of women. They were to consistently adhere to the view that 'the language of the Charter & Bye-laws plainly contemplates the admission of men only, and the practice has been uniformly in accordance with this construction' (MS28459/2, 96).

### ***The Society for Promoting the Employment of Women and the ICAEW, 1893-1895***

In 1893 the campaign for the admission of women to the ICAEW was taken up by Emily Davies – a leading promoter of higher education for women and their access to the professions (Jordan 1999, 198-221; Bennett 1990). Davies has been described as the 'chief strategist' of the education branch of the women's movement who was determined to 'destroy all vestiges of patriarchalism in the economic and intellectual spheres' (Jordan 1999, 199). She considered that 'the education and occupations appropriate to one sex were equally appropriate to the other' (Jordan 1999, 200). It was necessary that women gain access to the educational institutions and qualification systems which provided vocational preparation to men rather than establish separate, potentially ghettoising, credentialling regimes of their own (Delamont 1989, 108-10). Among her numerous ventures to secure that outcome was the founding in 1869 of the first college at Cambridge for women – Girton (Stephen 1927).

In 1861 Davies had established the Northumberland and Durham Branch of the SPEW and instituted its bookkeeping classes (Delamont 2004; Rosen 1979). She was also a member of the SPEW's General Committee from 1865 to 1873 (Bridger and Jordan 2009, 84). It was her connection with Girton College which provoked Davies' intervention in the accountancy

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<sup>2</sup> Male tactics founded on the language of royal charters had been deployed elsewhere, for example, by the Royal College of Physicians in 1864 (Witz 1992, 100). A further letter from Harris Smith in early 1893 was discussed by the Parliamentary and Law Committee (MS28420/1, 47).

profession (which she considered ‘undeniably suitable for women’ (Davies 1910, 206)) while her association with the SPEW formed the principle agency through which she pursued it. Davies sought the equal access of women to the ICAEW’s credentialing process, drawing on the support of progressive male insiders.

Emily Davies related how a Girton student desired to become a member of the ICAEW, but despite a willingness ‘to fulfil all the prescribed conditions’ found that her aspirations were frustrated (Davies 1910, 206). In May 1893 the Managing Committee of SPEW discussed a suggestion by Davies that a memorial be sent to the ICAEW ‘begging that women should be admitted to that body provided they can pass the examination’ (GCIP SPTW 1/2/2). The Secretary of the SPEW, Gertrude King, had visited the Institute and discovered that its examinations could only be taken by those articled to a chartered accountant. In light of this the Managing Committee of the SPEW resolved that the Secretary should seek further advice from Emily Davies. Miss Davies accordingly recommended:

... that the first step to be taken is to find a Chartered Accountant who will take a young woman as articled clerk, and the next to find a bright intelligent young woman who would take up this work if an opening could be found for her. As the Accountant at the New Hospital for Women is favourable to the employment of women, the Secretary was desired to ask Miss Baxter, the Secretary, whether he would be likely to help in the matter, and Miss Buss<sup>3</sup> whether she knew a suitable girl who could & would take it up (GCIP SPTW 1/2/2, 8 June 1893).

On 9 March 1894 the Managing Committee heard that:

As there are two ladies, both Girton students, who desire to offer themselves as Candidates for membership of the Institute of Chartered Accountants, Miss Davies asked whether the Committee could exercise their influence with any Member of the Council of Chartered Accountants they may chance to know, asking them to accept these ladies when their articles are sent in for registration ... Miss Davies has found a Chartered Accountant willing to receive the ladies provided that their names can be registered as Articled Pupils. The training will then last five years (GCIP SPTW 1/2/2).

The names of the members of the ICAEW Council were then read.

At a meeting of the Management Committee of the SPEW on 4 May 1894 it was reported that ‘Miss Davies is still very anxious about the admission of women to the Institute of Chartered Accountants’. It was also considered that if a supplemental charter was necessary to secure that object then the Society should ‘offer to pay the expenses of this if they were not too heavy’ (GCIP SPTW 1/2/2). On 12 May 1894 Emily Davies again wrote to the ICAEW concerning the admission of women (MS28411/3, 325).

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<sup>3</sup> Frances Mary Buss (1827-1894) was an associate of Emily Davies, headmistress of North London Collegiate School for Ladies, and a leading authority on girl’s education. She was also active in efforts to extend the employment opportunities of women and secure their access to professions. Miss Buss was a member of the General Committee of the SPEW, 1875-1888 (Coutts 2004).

On 25 May 1894 a special meeting of the General Committee of the SPEW was called to consider the admission of women to the ICAEW. Emily Davies had been informed that the Council of the Institute would be considering the question and had suggested that the committee submit a memorial on the subject. It was reported that the Secretary of SPEW, had seen W.G. Howgrave, the Secretary of the ICAEW, who had expressed 'himself in favour of the admission of women, and he promised to present the Memorial' if it were submitted before the Council met (GCIP SPTW 1/1/1). A draft memorial was duly composed. It read:

We, the General Committee of the Society for Promoting the Employment of Women, respectfully request you to consider the expediency of taking such steps as may be necessary in order to admit women as Members of your Institute.

Our Society has for many years maintained a class for the instruction of women in Book-keeping, and our experience convinces us that the profession of Accountant and Auditor is eminently suitable for educated women, both as regards their natural qualifications and the conditions of the work. They need, however, in order to secure success the varied and thorough training obtainable by articled Clerks to Chartered Accountants, and the status given by Membership of your Institute.

We are informed that under the present Charter women are not legally eligible, but that this obstacle might be removed by a Supplemental Charter providing for their admission, and we venture to express our earnest hope that you may see fit to take measures for procuring such a Charter and thus to aid in relieving the overcrowding of the teaching profession by giving to such educated women as are called upon to maintain themselves a fresh opportunity for doing so by useful and honourable work.

The Council of the ICAEW considered the letter from Emily Davies and the Memorial from the SPEW at its meeting on 30 May 1894. It decided to refer the matter to the General Purposes Committee of the Institute which determined that further information was required (MS28411/3, 325). Howgrave was 'instructed to make enquiries as to the course adopted by other Institutions' (MS28416/1, 195). The results of these enquiries (undisclosed in the sources) were discussed on 16 October 1894 but further consideration of the matter was adjourned. On 6 October, in response to a comment in *The City Press* that the Council of the ICAEW might look favourably on the admission of women, *The Accountant* cautioned that the Council 'will await some definite expression of public opinion before moving in the matter' (*Accountant*, 6.10.1894).

Optimism was further dampened shortly thereafter. In a speech on 18 October 1894 C. Fitch Kemp, President of the ICAEW, 1894-1896, suggested that the Institute was not looking favourably on the admission of women. However, a concession was being contemplated, one suggestive of internal demarcation on the basis of gender. Fitch Kemp stated:

...that the time had certainly not arrived, nor was it in the early future, when the admission of women as members of the Institute could with advantage be conceded. It might, however, be worth while to consider whether, having regard to the desirability of women possessing some knowledge of figures, they might not admit them under certain restrictions and conditions, to their examinations, with a view to their obtaining the certificate of the Institute that they had at all events a qualified knowledge of accounts (*Leeds Mercury*, 19.10.1894).

Meantime Emily Davies and Gertrude King continued to press the issue. A meeting of the Managing Committee of the SPEW on 16 November 1894 heard that Davies had discovered that ‘the Institute of Chemistry, whose Charter was very similar to that of the Accountants had admitted women without any supplemental charter, the word ‘persons’ being used in both charters’ (GCIP SPTW 1/2/3). She argued that ‘all possible influence’ should be brought to bear on members of the ICAEW.

At its next meeting on 20 November 1894, the General Purposes Committee of the Institute resolved that there were insufficient attendees to consider the question, and that ‘the subject should not be dealt with unless a majority of the Committee was present’ (MS28416/1, 202). Howgrave communicated this outcome to the SPEW (GCIP SPTW 1/2/3). Although a majority attended the meeting on 18 December 1894 the Committee again appears to have found the issue difficult to handle and referred it elsewhere. The General Purposes Committee determined that the admission of qualified women was not an administrative matter and therefore beyond its remit. Rather, this was a question for the whole organisation. It was recommended that the Council ‘take the opinion of the Members of the Institute at the next convenient opportunity’ (MS28416/1, 204). Tellingly, and without explanation, the General Purposes Committee did feel bound to pass another resolution which rebuffed SPEW’s countervailing legalistic tactic: ‘it is not desirable to apply to the Privy Council to amend the Charter to enable women to be admitted Members’ (MS28416/1, 204).

The report of the General Purposes Committee was placed before the Council of the ICAEW on 9 January 1895. However, consideration of its recommendations on the admission of women was adjourned (MS28411/3, 362). In this state of uncertainty SPEW continued to exert pressure. A letter was read from a Mr Anderson to the Managing Committee of the Society on 25 January 1895 identifying the next annual meeting of the Institute as an opportunity ‘for those who advocate the introduction of women to bring forward a resolution’ (GCIP SPTW 1/2/3). It was also noted that one chartered accountant, a Mr Fraser,<sup>4</sup> ‘has sent a letter to each member of the Council, saying that he is willing to receive Miss Leake as an articulated pupil subject to the sanction of the Council’ (GCIP SPTW 1/2/3). The SPEW Managing Committee decided to ‘get a list of Members of the Institute, and to endeavour to induce them to support a resolution in favour of the admission of women’ (GCIP SPTW 1/2/3).

However, the prospect of such action having effect soon abated. After much prevarication, on 6 February 1895 the Council of the ICAEW discussed a motion ‘That it is not expedient at the present moment to apply to the Privy Council for an alteration of the Charter for the purpose of enabling women to be admitted as Members of the Institute’ (MS28411/3, 371). Worse, an amendment was carried which omitted ‘at the present moment’. Another motion, to refer the question to the membership, was also lost (MS28411/3, 372). At its meeting on 22 February 1895 the Managing Committee of the SPEW heard that the Council of the ICAEW ‘have finally decided not to admit women’ (GCIP SPTW 1/2/3). The Council’s

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<sup>4</sup> This is likely to have been Mr Fraser, chartered accountant, who gave lectures in accounting at the Working Women’s College, London (*Hearth and Home*, 9.2.1893).

decision was reported to the ICAEW membership at the annual meeting on 1 May 1895 (MS28410/1, 176). At the meeting Fitch Kemp, spoke in terms which suggested deep-seated objections to the prospect of women entering the profession (*Accountant*, 4.5.1895).

### ***Mary Harris Smith and the ICAEW, 1895-1899***

Several weeks after Fitch Kemp's speech an interview with Mary Harris Smith was published in *The Woman's Signal* under the title 'Man's Monopoly'. She observed that the utterances of the ICAEW President indicated that 'the edict has gone forth against women and the door is still closed' (1.8.1895). She took comfort, however in the dictum that 'All things come to those who wait'. The wait was to be a long one.

In 1896 Mary Harris Smith resumed her attempts to secure equal access to the credentialing process of the Institute by asking a senior member of the Council whether she might sit the final examination. She received the response that 'such a thing would not be possible for a woman' (*Accountant*, 3.5.1913, 663; *Evening Standard*, 21.2.1925). Shortly after the appearance of an article in October 1898 which characterised the council of the ICAEW as representatives of the 'tyrant man' determined to 'exclude the fascinating sex' (*Reynolds Newspaper*, 9.10.1898) Harris Smith made a further enquiry about the possibility of admission to the ICAEW. Her letter of 20 December 1898 was considered by the Council in January 1899 (MS28411/4, 268-9). This attempt was provoked by the admission of the first woman member of the Royal Institute of British Architects (RIBA) (Ethel Mary Charles) on 6 December (*Pall Mall Gazette*, 17.11.1898; *Accountant*, 3.5.1913, 663; Walker 2004). This event was significant because the charter of the RIBA was framed in terms very similar to the charter of the ICAEW. A woman had been elected a member even though the RIBA's charter contained references to 'he' and 'his' (Silverstone and Williams 1979). Perhaps the ICAEW would do the same. The admission of Miss Charles also attracted the attention of the woman's press in a way which bore directly on Mary Harris Smith. In light of developments at the RIBA *The Woman's Signal* (15.12.1898, 377) asked whether other professions would now be opened to women:

...we must congratulate the architects on ... proving their liberality, and on that readiness to meet the competition of the inferior sex which some of the upholders of man's superiority are so strangely unwilling to encounter. Will the Institute of Chartered Accountants not follow this good example, and open their doors to the oft-repeated application of Miss Harris Smith?

In her petition to the ICAEW of December 1898 Mary Harris Smith submitted a resumé of her experience as an accountant. She attempted to allay male concerns by asserting 'It is not my intention to trench on what is considered men's ground, but to establish myself as a competent and qualified *Accountant for Women*' (quoted in Silverstone and Williams 1979; Silverstone 1980). As we shall see, this suggestion of a gender-differentiated market for professional services would later inform separatist strategies of usurpation and male arguments for exclusion on the basis of internal demarcation. Despite this plea, in January 1899 the General Purposes Committee of the Institute recommended that the Council



reiterate to Miss Smith that it 'has no power under the Charter to admit ladies as members' (MS28416/2, 43; MS28411/4, 276). The determination of the ICAEW to resist the inclusion of women by denying access to its credentialing process was further revealed in May 1901 when the General Purposes Committee declined a request to register the articles of clerkship of a woman who had been apprenticed to a chartered accountant (MS28416/2, 126).

### **Legalistic tactics: the usurpationary struggle for equal rights before the state, 1896-1911**

Witz asserted that patriarchal power in the professions was institutionalised in the organisations and systems of civil society. In that arena, where males controlled the autonomous means of professional closure (1992, 88), there existed formidable barriers to the usurpationary campaigns of women. By contrast, the state (the location for activating the heteronomous means of professional closure), with its greater sensitivity to democratic processes and ideological inclusiveness, was a 'weak link' (1992, 209-10). Her investigation of the medical profession suggested that professional projects pursued by women during the nineteenth century 'did have considerable effectiveness at the level of the state ... women were more successful in the pursuit of legalistic tactics seeking state sponsorship, than they were in credentialist ones' (Witz 1992, 208). The same applied to women's attempts to gain admission to the accountancy profession.

### ***The Society for Promoting the Employment of Women and Mary Harris Smith, 1896-1900***

Although their efforts to access the credentialing institutions of the accountancy profession were rebuffed neither the SPEW nor Mary Harris Smith let the matter rest. Another opportunity was presented to align their demands to the enduring aspiration of the established male profession – securing monopolisation through statutory registration. Achieving this (the optimal heteronomous route to closure), involved engagement with the potentially more receptive state.

The formation of the ICAEW in 1880 and the acquisition of a royal charter had not secured the monopolisation of public practice by chartered accountants. As we have seen, a competitor national organisation, the SAA, had been formed in 1885 and there remained no prohibition on anyone offering their services as an accountant (*The History of the Institute* 1966, 45-7). The imperfect organisation of the profession in England and Wales and demands for its closure ensured that registration was a principal concern of the accountancy bodies from the last decade of the nineteenth century. The 1890s witnessed the presentation of several bills to Parliament on the subject (MS28438/1).

In 1891 and 1892 the ICAEW promoted (unsuccessfully) a bill designed to prevent those not members of chartered organisations from using the name (or initials of) 'chartered accountant' (Chartered Accountants Bill 1891, 1892; Stacey 1954, 34). In 1893 the SAA pursued a measure with the object of registering the profession of public accountancy (Public Accountants Bill 1893; Garrett 1961, 14-15). The ICAEW countered in the same year by promoting a bill to organise chartered accountancy on the same lines as professions in receipt of statutory protection (Public Accountants (No. 2) Bill, Memorandum). Various objections were raised to these measures, not least by the chartered accountants of Scotland who were

omitted from the proposals and advanced their own protective legislation. In consequence a number of other bills appeared in 1894 and 1895 (Stacey 1954, 34-5) as the Society and Institute attempted to devise a measure which would satisfy them both (Garrett 1961, 15-17).

The reappearance, in early 1896, of the Accountants Bill promoted by the SAA was brought to the attention of the Managing Committee of the SPEW by Jessie Boucherett, (the founder of, and 'dominant presence' in the Society (Bridger and Jordan 2009, 19; Jordan and Bridger 2006)), and Miss M.J. Shaen, Honorary Secretary of the Stansfeld Trust. The Trust was dedicated to equality of the sexes under the law – it scrutinised and reported on proposed legislation which affected the interests of women (*Englishwoman's Year Book*, 1901, 226). The Accountants Bill proposed that only those named on a register kept by the Board of Trade could describe themselves as an accountant or public accountant. It was noted that clause 4 provided that those entitled to register as public accountants would be members of one of the chartered institutes in the British Isles, the SAA or the Scottish Institute of Accountants. However, non-members could be registered if the Board of Trade were satisfied that 'he was bona fide practising as a public accountant' (Accountants Bill, 1896, *emphasis added*). Although this provision and its wording effectively confined a registered profession to men the Managing Committee of the SPEW saw scope to amend the Bill. If in place of 'he' it could read 'he or she' women might be eligible for inclusion on the register, equally with men (GCIP SPTW 1/2/3, 17.4.1896).

It was reported that Miss Boucherett had contacted Mary Harris Smith to seek her advice as to action the SPEW might take. Harris Smith had responded that she was aware of the proposed legislation and that 'Mr Atherley-Jones, MP who brings in the Bill is a friend of hers, and she had had several conversations with him over it' (GCIP SPTW 1/2/3, 17.4.1896). An opportunity was presented by the scheduling of the Bill on 20 May 1896, 'the same day on which the Women's Parliamentary Franchise comes as the first in order. Thus if it is thought fit to move an amendment to the Accountant's Bill in favour of women, the same members might support both Bills' (GCIP SPTW 1/2/3, 17.4.1896). On 15 May Mary Harris Smith advised the Managing Committee of the SPEW against 'any general appeal to MPs on behalf of the admission of women but to work quietly with any Members of Parliament who might be personally known to any of the Committee' (GCIP SPTW 1/2/3). However, her efforts in this regard were in vain. Although Harris Smith's interview with an MP proceeded satisfactorily the Accountants Bill was not read in Parliament on the appointed day (GCIP SPTW 1/2/3, 29 May 1896), nor was the franchise bill (Pugh 2002, 80).

The presentation to the House of Commons of a variant of the above registration measure, now the Professional Accountants Bill, in March 1900, also attracted the attention of the SPEW. The Bill provided that admission to the register would be determined by a council comprising members of the extant organisations of public accountants. The language of the Bill was masculine with constant references to 'he', and 'himself' (Professional Accountants Bill, 1900). The Managing Committee of the SPEW considered that the Bill 'would, if passed, very seriously interfere with women practising as Accountants' as admission to the register was restricted to members of the chartered institutes in England and Wales, Scotland and Ireland, and the SAA (GCIP SPTW 1/2/3, 23.3.1900). However, attempts to secure the

equal rights of women under the Bill proved unnecessary as like those before it, the measure made limited parliamentary progress.

### ***The profession and the Board of Trade, 1909***

A more potent registration bill appeared in 1909, one which was drafted jointly by the ICAEW and the SAA. In the wake of the Revenue Act, 1903 there had been a further 'multiplication of pinchbeck organisations' as well as mounting concern about the practices of accountants who belonged to no association (*Incorporated Accountants' Journal*, June 1909, 205). The ICAEW and the SAA again proposed to clean up the 'Augean stable of accountancy organizational jumble' through statutory closure (Stacey 1954, 84). In autumn 1906 the Council of Institute invited the Society to discuss the formulation of a new registration bill (MS28484/4, 386; MS28420/2, 26, 31-3; Garrett 1961, 70-1). In 1907 a registration 'debate sprang into life', led by the ICAEW President, William B. Peat (*The History of the Institute* 1966, 49). Recognising that the assistance of the Board of Trade was necessary to the success of any measure, in June 1908 when agreement was reached on a draft, the Institute sought the views of the Board and the possibility of it supporting the Bill (MS28411/6, 73; MS28484/4, 516-7). At a meeting in July representatives of the ICAEW and SAA were 'sympathetically received' by senior officials of the Board of Trade who subsequently sent the draft Bill to relevant departments for comment (MS28411/6, 83; MS28484/4, 528). Although there was anxiety at the Board about the potential to create an ICAEW-SAA monopoly in England and Wales, registration was considered 'on the whole' to be to the advantage of the public (BT58/178, file 1416).

The attention of the Board of Trade subsequently focussed on two excluded groups whose status was potentially imperilled by the Bill - practising women accountants and the members of the lesser, smaller organisations of accountants not involved in promoting the legislation. In relation to the former the Board observed in early 1909 that while the Bill would preserve the rights of women currently practising 'it also shuts the door against them for the future, and closes the profession of Accountancy to women' (BT58/178, file 2005). It is possible that this issue had been raised with the Board by the suffrage organisation, the Women's Freedom League, who counted Ethel Ayres Purdie, accountant, among its members. The WFL was certainly active in this field. In November 1908 it had written to the ICAEW and SAA seeking a statement about their attitude towards women accountants under the proposed Bill (MS28484/4, 547; MS28416/3, 115). However, the absence of references to the WFL in the surviving records of the Board of Trade suggests that it was not instrumental.<sup>5</sup>

Although the Board was likely aware that the WFL would oppose a bill if the interests of women were ignored (*Common Cause*, 13.5.1909) the surviving papers indicate that the

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<sup>5</sup> *The Pall Mall Gazette* also commented that there was no truth in the statement that 'the clause in the Bill carrying the admission of ladies to membership had been inserted through pressure from the Women's Freedom League...The Board of Trade itself made the suggestion, the authorities in Whitehall having reminded the Societies that many ladies were now in active practice' (quoted in *Accountant*, 22.5.1909, 747-8).

appearance of a new actor on the scene was probably more significant. Harold J. Tennant<sup>6</sup> was appointed Parliamentary Secretary to the Board of Trade in December 1908 and subsequently featured large in consideration of the registration bill. The source of Tennant's interest in the admission of women is not clear but it may be significant that his wife, Margery, was the first female factory inspector and a campaigner for the protection of women workers (Kelly 2004; Holcombe 1973, 170).

In January 1909 Tennant invited a deputation from the ICAEW and SAA to discuss the position of women and members of the lesser accountancy organisations to be excluded from the register established under the Professional Accountants Bill. The invitation specifically requested the deputation to supply information on the number of women who would be affected by the proposed legislation. The ICAEW-SAA deputation was received by Tennant on 11 February 1909. He assumed a bullish stance. Discussion immediately focussed on the admission of women to the proposed register. Investigations by the Secretary of the ICAEW had identified five women practising accountants in the London Directory but no information about the number in the provinces. Tennant was anxious to know what provision was made for these and other women in the Bill. He was especially concerned that the measure would exclude women from the registered profession in the future. As far as the Institute and Society were concerned such women were among the unattached outsiders who it was intended 'to get rid of' under the Bill (BT58/178, file 361, 5). But Tennant was insistent that the ICAEW and SAA 'must make some provision for the women' (5).

Given that the Professional Accountants Bill proposed the registration of the members of the ICAEW and SAA and control of the register by their organisations, the obvious solution was to admit practising women to the Institute and the Society. This remedy alarmed the delegates from the ICAEW. Its Secretary was unsure how the membership would react while William B. Peat considered it unlikely that the ICAEW 'would open its doors generally to women' (BT58/178, file 361, 9). The delegates explained to the Board that there were practical impediments to training women in accounting firms and their taking Institute examinations. Further, learned professions such as law continued to exclude females. Tennant was unmoved by such arguments. For him the fair treatment of women practitioners was a matter of principle (BT58/178, file 361, 8). He argued that the admission of women to examinations (if not degrees) at Oxford and Cambridge had revealed that practical difficulties could be overcome. The ICAEW-SAA delegates were under no illusion that Tennant was in earnest. He threatened the Board's opposition to the Bill if women were not included in the measure (BT58/178, file 361, 7). At one point he asserted:

I do not believe you mean to persist in this: I do not believe that is your settled policy at all. If it should be, then I think we would have to do our best to prevent the Bill becoming law. I do not think you want to do that. I think you want to get our help if you can get it and, if you cannot get our help, you would like our benevolent

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<sup>6</sup> Harold J. Tennant (1865-1935) was Liberal MP for Berwickshire, 1894-1918 and a brother-in-law of Herbert Henry Asquith, Prime Minister, 1908-1916. At the time of Tennant's appointment Winston S. Churchill was President of the Board of Trade (Curthoys 2004).

neutrality. If you cannot get that, the only other thing is our hostility (BT58/178, file 361, 8-9).

Not surprisingly, on 17 February 1909, the Parliamentary Committee of the SAA recommended that its Council take 'the necessary steps for altering the constitution of the Society so as to admit women to the Society on the same terms and conditions as men are now admitted' (MS28484/4, 571). Likewise, on the same day, the Parliamentary and Law Committee of the ICAEW recommended that a clause be introduced to the draft Bill to provide the Institute and the Society with 'power to admit women to membership' (MS28420/2, 74-5). The Council of the Institute accepted the recommendation on 3 March provided its solicitors advised that it was not prejudicial to the royal charter (MS28411/6, 119). It was also determined to put the revised draft legislation to the members before its introduction in Parliament (MS28411/6, 123). In April 1909 the Council of the ICAEW sent a memorandum on the Professional Accountants Bill to the members which stated that the success of the measure depended on recognizing 'vested interests'. Accordingly, the Council 'have come to the conclusion that the simplest and preferable course will be to admit women to the Institute' (*Accountant*, 1.5.1909, 601).

Thus it appeared that the principle of equal rights had now been conceded. Women would be eligible for membership of the leading accountancy organisations in England and Wales. Clause 17 of the Professional Accountants Bill now stated that 'every woman who obtains a certificate of her having passed the final examination provided for by the charter shall be entitled to be admitted an associate of the Institute' (*Accountant*, 1.5.1909, 604). Further, women associates in practice for five years could be admitted as fellows of the ICAEW. Similar arrangements would be made for the admission of women to the SAA.

The Board of Trade was now satisfied that 'the women's clauses are ... absolutely effective. The right of women now practising accountancy to continue to practice is preserved. So far as the future is concerned both the Institute & the Society are to admit women as members on precisely the same terms as men' (BT58/178, file 361). In consequence, while the Board was not prepared to offer active support for the registration bill its 'general benevolence' had been secured (BT58/178, file 1620). Although *The Accountant* had reservations it conceded that it was now difficult to argue against the principle of admitting women. Moreover this was a reasonable price to pay for securing the greater goal of registration (*Accountant*, 1.5.1909, 587-8).

The annual general meeting of the ICAEW was held on 5 May 1909. The members were requested to approve or reject the draft Professional Accountants Bill *in toto* without amendment. The only changes contemplated would be those later suggested in Parliament. William B. Peat explained to those assembled that the clauses to preserve the rights of practicing women accountants and allowing them to enter the profession in the future had been inserted 'on the suggestion of the Board of Trade' (*Accountant*, 8.5.1909, 644). He put his own private reservations aside and now strongly advocated the admission of women:

When at the Board of Trade we were referred to cases in the provinces and in London of ladies who make the accountancy profession their means of livelihood. We were referred to the fact that women in these days are qualified by education to take the highest honours at our Universities, and in fact equip themselves educationally in manner comparable with men. College after college testifies to the fact that the educated woman of the present day has ideas other than the adornment of the drawing-room (*Accountant*, 8.5.1909, 645).

Peat charted the progress of the movement for female employment and how women of high intellect had overcome prejudice to enter other professions. It was 'no more than justice that a woman should be permitted and encouraged to follow an employment for which her education and her skill may fit her, and amongst these employments I think our own profession may be included' (*Accountant*, 8.5.1909, 645). He ventured that knowledge of accounting would make a wife more useful to her husband and permit her to continue a business in the event of his death; and that it was unlikely that domestic tranquillity would be fractured by daughters and sisters having available another occupational outlet for their talents. He concluded: 'The question is the right of a woman to work under conditions suitable to her intellect and education, and I think it would be an injustice to deny them the privileges which we reserve for ourselves' (*Accountant*, 8.5.1909, 645).

A small number of speakers from the floor questioned the wisdom of admitting women to the Institute and warned of far reaching consequences. However, negativity was often expressed in a condescending and flippant manner such that when replying to the debate Peat observed that there were no *serious* objections to the measure (*Accountant*, 8.5.1909, 653). The resolution on the Professional Accountants Bill was 'carried with acclamation' at the annual meeting of the ICAEW. There were only three dissentients in an audience approaching 500 (*Accountant*, 8.5.1909, 654; 15.5.1909, 676; *The History of the Institute* 1966, 50). The outcome was declared a triumph for Peat, who had championed the registration legislation (*Accountant*, 15.5.1909, 674). *The Accountant* asserted that the vote sanctioned alterations to the regulations of the Institute to render it possible 'to admit women to membership upon precisely the same conditions as those now open to men' (15.5.1909, 674). It also reflected that the issue had excited 'perhaps less opposition than might reasonably have been expected' (*Accountant*, 15.5.1909, 675).

The day after the ICAEW voted in favour of the Professional Accountants Bill the SAA held an extraordinary general meeting to discuss it. The main issue for the considerable number of attendees was the status under the Bill of accountants outside public practice, especially those employed by municipal authorities and public companies (*Incorporated Accountants' Journal*, June 1909, 212-19). The clause relating to the admission of women barely featured in the recorded debate. Reference to the inclusion of the clause on the suggestion of the Board of Trade was greeted by chants of 'Hear, Hear'. The President observed that this concession would not 'lead to the overcrowding of the profession' (*Incorporated Accountants' Journal*, June 1909, 213). Like Peat, he focussed on equal rights – 'as there are already women practitioners, it is felt that it would be neither wise nor equitable to refuse them equality of opportunity and of privilege with ourselves as an alternative to driving them

into a separate and possibly hostile camp' (*Incorporated Accountants' Journal*, June 1909, 213). The meeting overwhelmingly agreed to proceed with the Bill. There were only three votes against.

The intervention of the Board of Trade thus proved crucial to the case for the admission of women to the accountancy profession. Once the issue became focussed on a piece of legislation in the state arena, other expressions of opinion also surfaced. For example, in early June 1909, Philip Snowden, Labour MP and supporter of women's suffrage, wrote to Churchill, President of the Board of Trade, requesting that the Bill protect the interests of women accountants. The Board assured Snowden that it had already secured that outcome (BT58/178, file 1433; John and Eustance 1997). On 22 May 1909 a correspondent to *The Accountant* wrote: 'The only matter for regret is that the Council of the Institute cannot be complimented upon having had sufficient foresight to include a provision to admit women without having to be reminded by an up-to-date Government department of the times in which we live' (*Accountant*, 22.5.1909, 732).

It appeared then that the equal rights argument had won the day. Patriarchal exclusion had been broken. The Board of Trade was content that effective clauses on the admission of women had been secured. *The Dundee Advertiser* declared 'Another Female Victory' (*Accountant*, 22.5.1909, 748). However all was not as it seemed. *The Incorporated Accountants' Journal* (June 1909, 206) moved quickly to correct the impression emerging in the press that the SAA was now prepared to admit women, stating that this would only become operational if the Professional Accountants Bill was passed into law. There were other concerns. While the principle of the admission of women to membership had been accepted by the ICAEW and the SAA the practice had not. Fundamentally, although registration was a heteronomous mode of professional closure under the auspices of the state, the established male profession would retain considerable scope for operating autonomous means of exclusion. There were two dimensions to this.

First, admission to the register would be under the control of the exclusively male professional organisations in civil society. This was to be inclusion but on male terms (Witz 1992, 29). As Ethel Ayres Purdie, accountant, observed 'women's right to become registered accountants is to be made wholly dependent on these hostile men's goodwill' (BT58/178, file 1780). Second, there was a major impediment to the admission of women in the future. Ayres Purdie informed the Board of Trade that the Professional Accountants Bill contained a 'trap'. It provided that exam-qualified women would be admitted subject to the constitution and rules of the ICAEW and SAA. These rules required service under articles to a member (BT58/178, file 1780). At the annual meeting of the ICAEW on 5 May 1909 H. Lanham, ACA of London had observed that: 'every woman who wished to become a Chartered Accountant would have to go through five years' articles. The question had been put to him, 'Would you allow ladies to be articled in your office?' to which he replied, 'Certainly not.' The person who put the question added, 'That will apply to 999 out of every 1,000 (Hear, hear)' (*Accountant*, 8.5.1909, 652). According to Ayres Purdie this 'was the most warmly received and enthusiastically applauded of all the pronouncements' at the annual meeting and provided evidence that 'although they have committed themselves to women's admission in

the letter, they are prepared to evade it in the spirit' (BT58/178, file 1780). Ayres Purdie also feared that even if a woman managed to find the one member in a thousand prepared to train her, the ICAEW would ensure that she failed the professional exams.

Women accountants would not have gained assurance from William B. Peat's apparent acceptance of Lanham's observation at the annual meeting in May 1909. He suggested that 'a large influx of women' was a distant prospect given that they would need to complete articles and pass examinations (*Accountant*, 8.5.1909, 654). *The Accountant* was in agreement. Its readers were reminded that there were only a small number of women in practice in England and Wales who might become members. Hence:

...there is no question of at once flooding the ranks with female competition. As to the future, membership would only be open to those who have taken articles in the usual way. For many years to come their numbers are not likely to be considerable, there is no compulsion upon any individual member to take a lady articulated clerk unless he wishes to do so (*Accountant*, 15.5.1909, 676).

The wisdom of public utterances about members not taking women under articles was questioned by some as offering ammunition to opponents of the Professional Accountants Bill. One commentator observed that although the Board of Trade was seeking the admission of women it appeared that the members 'would ensure that none, or next to none, would welcome them. Don't you think the ladies may say 'No, thanks!' to such a doubtful welcome?' (*Accountant*, 15.5.1909, 683). Critical outside commentators identified this as the crux of the issue. The author of an article in *The Clerk* related that the efforts of the Board of Trade would come to nothing. Until practitioners were prepared to take women into articles or 'the business of some of the lady-accountants develops considerably, the way of women to accountancy will not be excessively broad for some time to come' (Read 1909).

All of this proved academic. It was the opponents of the Professional Accountants Bill who were to prevail. The measure received its first reading in the House of Lords in June 1909 but made no further progress (*Hansard*, 23 June 1909, vol. 2, c. 4; MS28284/5, 13; *Incorporated Accountants' Journal*, August 1909, 255-60). Objections to the Bill emanated from lesser organisations excluded from the proposed register and from the chartered accountants of Scotland and Ireland who had not been fully consulted and considered the draft legislation a threat to their interests (BT58/178, files 1781, 1937; MS28438/1; Kirkham and Loft 1993, 531; Shackleton 1999, 141-2). The Bill was not further proceeded with in 1909 (*Accountant*, 21.5.1910).<sup>7</sup>

During 1910 the ICAEW-SAA Professional Accountants Bill was remodelled to meet the objections of the Scots and Irish (*Accountant*, 14.5.1910, 8.10.1910; *Incorporated Accountants Journal*, June 1910, 198-9; MS28284/5, 22, 42, 64, 90-1). By early 1911 a revised bill, providing for separate registers of professional accountants in England and

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<sup>7</sup> An alternative, more inclusive measure, the Professional Accountants Bill, No. 2, was also introduced in the House of Commons on behalf of the 'petty societies which have sprung up of recent years' (BT58/178, file 1937; *Accountant*, 16.10.1909). This made careful reference to 'persons' so as to include women within its scope.



Wales, Scotland and Ireland, was ready for presentation to the Board of Trade (MS28438/1; MS28411/6, 237; MS28284/5, 110). Its contents were explained to the President and officials of the Board by a deputation from the ICAEW and SAA in February 1911 (BT58/178, file 278). The provisions relating to the admission of women were not extended to Scotland and Ireland. William Plender of the ICAEW informed the President of the Board of Trade (who, on learning of the clause, interjected during the meeting ‘That is women’s suffrage’) that it was expected that when the Bill reached the committee stage this ‘little defect would be remedied’ and the admission of women extended to all parts of the British Isles (BT58/178, file 278). The delegates were content that the Board would support the Bill (MS28284/5, 120).

The Professional Accountants Bill passed its Second Reading in The House of Lords on 27 March 1911 (*Accountant*, 1.4.1911; MS28438/1). But despite a more favourable stance by the government, a motion that it be referred to a Joint Committee was blocked in the House of Commons following objections lodged by parties excluded from the measure (MS28284/5, 136; *Accountant*, 26.8.1911; *Incorporated Accountants’ Journal*, April 1911, 166; Garrett 1961, 74-5; Stacey 1954, 87-9). Given the tense ‘political atmosphere in Parliament’ and the emergence of other objections, the Bill was not reintroduced in 1912 (*Incorporated Accountants Journal*, June 1912, 231; Garrett 1961, 75; MS28411/6, 265, 311, 328, 360; MS28484/5, 188, 229, 288). In May 1913 the President of the SAA stated that the limitations of parliamentary time and continuing opposition meant that there was no progress towards registration (*Accountant*, 10.5.1913; *Incorporated Accountants Journal*, June 1913, 215). The latest effort to secure the *de jure* closure of the accountancy profession had failed. However, one question remained. Would the ICAEW and SAA still adhere to the acceptance by its members of the admission of women on equal terms with men?

### **The usurpationary struggle for separatism and the emergence of internal demarcation 1909-1914**

By the early 1910s the male profession in England and Wales faced a dilemma. In 1909, following pressure from the state, its members had accepted the *principle* of admitting women to their ranks. But this concession had been extracted by the Board of Trade as the price of its acquiescence in the attempt to secure the greater prize of statutory registration. Now the prospects for the legislation that would secure that outcome were bleak. Yet it was possible for the ICAEW and SAA to voluntarily seek alterations to their charter and bye-laws to permit the admission of women on the same terms as men (*Certified Accountants Journal*, December 1912, 195). Their inactivity in this regard suggested they had no such intention. In fact, there was something of a male counter-attack.

By late 1912 Mary Harris Smith (writing as ‘Justice’) observed that new opportunities were being sought to deride and jeer the efforts of women to enter the profession (*Accountant*, 23.11.1912; also 15.2.1913). *The Accountant* speculated that since the votes of May 1909 the members’ stance on the admission of women ‘may have changed in consequence of recent events’ (7.12.1912). Through 1912 to 1914 various commentators doubted whether the vote had been a true reflection of opinion, suspected that a very different outcome would be

obtained if members' opinion was now sought, and suggested the removal of the clause admitting women from the Professional Accountants Bill (*Accountant*, 3.5.1913; 19.7.1913, 80; 18.4.1914, 563). Confirmation that this view prevailed within the ICAEW was indicated by the draft legislation which emerged in the wake of the failure of the Professional Accountants Bill. In mid-1913 the chartered societies in the British Isles turned their attention to framing a measure for the registration, statutory recognition and consolidation of chartered accountants only (MS28438/1-2; MS28411/7, 4, 22, 31). This bill did not contain a clause for the admission of women.<sup>8</sup>

Having conceded the principle of admission in 1909 the masculine discourse tended to reassert patriarchal closure. It was argued that the traditional policy of exclusion should persist because the state had not delivered registration (*Accountant*, 21.9.1912; 7.12.1912; 3.2.1917, 105). In any case, as the profession had not been closed by statute there was nothing to prevent a woman setting herself up as an accountant. In this environment the notion of establishing 'separate, gender-specific routes of access' gained currency among advocates of the admission of women to the profession (Witz 1992, 89).

### ***Separatism***

The foregoing has revealed that the notion of a separate organisation or credential for women accountants occasionally featured in debate about their admission. Some observers expected that the upshot of the ICAEW's refusal in 1895 to open its doors following the campaign by the SPEW would be the establishment of a 'separate institute for women accountants' (*Daily Mail & Empire*, 22.6.1895).

A separatist solution was also mooted by the Board of Trade when it met the deputation from the ICAEW-SAA to discuss the Professional Accountants Bill in February 1909. The Board suggested that if there were objections to the admission of women by the Institute and Society then a separate branch of women accountants could be formed under the Bill. It was argued that if there were difficulties with women training in all-male accountancy firms perhaps they could be apprenticed to firms of lady accountants. The ICAEW-SAA delegates accepted the idea that women might take the same examinations as men but 'on separate days, or in separate rooms' (BT58/178, file 361, 12). William Plender of the ICAEW went further, arguing that 'the best way out is to provide in the Bill for the creation of a separate Institute or Society which is confined to women accountants who, on passing examinations to the satisfaction of the governing body that will be created under the Bill, would be thereupon put upon the register' (BT58/178, file 361, 10). However, his colleague, William B. Peat questioned whether a separate organisation for women was practical given their small number. Shortly after the meeting at the Board of Trade the ICAEW and SAA rejected the notion that provision should be made in the Bill to incorporate and admit to the register members of an 'Institute of Female Accountants' (*Accountant*, 1.5.1909, 601). Peat explained to the members that if a separate organisation for women was formed control would not 'be in our hands. Hence it seemed better to incorporate them in our own Institute' (*Accountant*,

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<sup>8</sup> The Chartered Accountants Registration Bill was dropped in spring 1914 following differences of opinion as to the wisdom of proceeding with it (MS28438/1).

8.5.1909, 645). The preservation of direct patriarchal control of the occupational domain was evidently uppermost.

An overtly separatist solution was also propounded by Ethel Ayres Purdie, who in May 1909 became the first woman to be admitted to a (lesser status) professional organisation, the London Association of Accountants. Shortly thereafter, in opposing the Professional Accountants Bill, Ayres Purdie argued that the measure should not preclude women accountants from establishing their own society ‘as it is highly significant that women pharmacists, registered medical women, and others, all find it necessary to have an organisation which represents and protects their interests’ (BT58/178, file 1780).

The idea of a separate society for female accountants pursued by legalistic tactics also took hold as the number of women members of the London Association of Accountants increased. By May 1910 there were six and *The Daily Telegraph* reported that an application would be made to the Privy Council for a royal charter to incorporate a Women’s Institute of Chartered Accountants (quoted in *Certified Accountants Journal*, June 1910, 98). The latter form of organisation appears to have been motivated by an episode in which an insurance company took no assurance from an audit report signed by a woman because she was not a chartered accountant. This nomenclature being denied to women it became an obvious focus for a separatist venture. Ayres Purdie asserted: ‘it is time for women to be up and doing. If the companies expect tradeswomen to employ chartered accountants only then we are ready and willing to fall in with their humour and ‘chartered’ we will be’ (*Certified Accountants Journal*, July 1910, 112). Ayres Purdie had already investigated the prospect and was upbeat. No objection was considered likely from the Board of Trade given its support for women in relation to the Professional Accountants Bill; the ICAEW had conceded the admission of women in 1909; positive soundings had been received from counsel and a representative of the Privy Council; and, a similar venture by nurses had proved successful (*Certified Accountants Journal*, July 1910, 113). However, the campaign for a royal charter made little progress. Ayres Purdie later suggested that this was because the Privy Council advised that the proposed chartered institute would require a dozen members but she had been unable to identify that number of women accountants (*Certified Accountants Journal*, July 1919, 68).

Although there was limited scope for establishing a women’s institute of chartered accountants the form of separatism advanced by Ethel Ayres Purdie offered a solution to the dilemma faced by the senior professional bodies. An opportunity was presented to the male profession to reassert exclusionary closure through internal demarcation.

### ***Internal demarcation***

Internal demarcation appears to have offered a solution to the male professional establishment for a number of reasons. First, it represented a concession to the usurpationary campaign for the inclusion of women which also offered scope for actualising a gender demarcated occupational hierarchy. Second, if a separate organisation for women accountants was formed, it was likely that it would be mainly populated by the increasing number of female members of the only organisation currently admitting them, the London Association

of Accountants (*Accountant*, 31.7.1915, 127; 13.11.1915, 581). If this were so then internal demarcation was pressing for the ICAEW and SAA. The London Association was deemed to be a lesser organisation of clerks, bookkeepers and cashiers (Kirkham and Loft 1993, 527). A minority were public accountants and only a few members were qualified by examination. Under no circumstances would the ICAEW contemplate the inclusion of Association members, male or female, in a scheme for the registration of professional accountants (see MS28438/2).

Third, there was increasing anxiety about the women who might be admitted to the profession. In 1911 there was a resumption of militancy in the suffrage movement. This 'reached new heights in 1912 and in the last two years of peacetime the strategy had deteriorated from an attack on the government into an indiscriminate campaign against members of the general public' (Pugh 2002, 188). By this time the principal agitator for a separate organisation of women accountants, Ethel Ayres Purdie, was not only a member of the London Association, but also a militant feminist and constant critic of the professional establishment (Walker 2011).

There was an early suggestion of an increasing preference for separatism because of its potential to maintain exclusion through internal demarcation when a mock parliamentary debate on the Professional Accountants Bill was held by the Chartered Accountants Student Society of London in December 1911. Although this was a light-hearted affair, it was proposed that the clause in the Bill permitting the admission of women to the ICAEW and SAA be replaced with 'Nothing in this Act shall affect the right of women to practice as professional accountants'. The mover stated: 'women should be allowed to form their own Society, and thereby show the public that they possessed those constructive powers which they claimed, as well as the destructive ones, which were familiar to everyone' (*Accountant*, 20.1.1912).

In September 1912 *The Accountant* also suggested gender demarcation by asserting that while the profession might not be suitable to women, the lesser occupation of bookkeeping was (14.9.1912). It was also sympathetic to a separatist solution offered by an article in a suffrage journal, *The Englishwoman*, which argued that if women were excluded from professional organisations and apprenticeships, they should seek alternative routes to acquiring the knowledge to practice, and set up their own firms. *The Accountant* agreed, organisational separatism might reflect the gendered provision of services:

we have reached the time when there is a legitimate opportunity for women accountants to practice, not so much with the object of taking business away from men accountants, as with the object of extending the field of their operations into a camp where they are likely to be received on terms of the completest confidence (16.11.1912).

In responding to the appearance of an article on accountants in the *Englishwoman's Year Book*, penned by Ethel Ayres Purdie, which argued that as the London Association was the only body which admitted women, other organisations could be ignored as 'completely

reactionary and effete', *The Accountant* now declared that 'if women are desirous of embarking on accountancy as a career, and are confident that they possess the requisites for professional success, it would be far better for them to start a society of their own than to tag on to a concern where they are vastly outnumbered by men' (15.2.1913). Further, there was nothing to be gained for aspirant women accountants falling into the clutches of the lesser London Association. Rather they could reveal their competence and professionalism by establishing a separate body and thereby be considered for inclusion when registration was finally achieved.

By mid-1913, when the prospects for achieving registration appeared very remote, organisational separatism founded on gender-defined markets for professional services had become firmly entrenched in the columns of *The Accountant*. It was asserted that the case for the entry of women must rest on whether those admitted could perform certain duties either as well as, or better than, men (19.7.1913). The wisdom of this course was previously illustrated in the medical profession where women had achieved entry on the basis of the fact that they provided services which males could not offer for a clientele who often preferred consultations with practitioners of their own sex. *The Accountant* noted: 'there is a great deal of accountancy work which can be done by women, for which some clients would perhaps sooner employ women than men' (19.7.1913, 81). It reiterated its call for serious, competent women accountants who aspired to membership of a professional body to form their own association, a 'Women's Institute of Accountants' (also 31.7.1915, 126-7; 3.2.1917, 105).

Witz and other commentators have shown that in occupations, such as clerical work, where men's attempts to exclude women proved unsuccessful, their response was often gender segregation (1992, 18-19, 30, 32). In accountancy internal demarcation, legitimated by reference to the differences between male and female practice, was the patriarchal solution to the quandary of a profession which had conceded the principle of the admission of women but was reluctant to implement it. Demands by women themselves for separate organisations offered the potential to institutionalise a gender-defined professional hierarchy. The fact that the foremost advocates of 'alternative female communities' (Witz 1992, 33) in accounting by the early twentieth century were radical women members of the 'degraded' London Association of Accountants rendered internal demarcation all the more attractive to the male professional elite. This then was a reluctant, conditional form of inclusion, one that involved establishing institutional boundaries within the occupation to delimit its higher and lower branches on the basis of sex.

The key developments in the usurpationary struggle for the entry of women to the accountancy profession and their chronological sequencing, analysed according to Witz's (1992, 89) framework, are summarized in Table 1.

**Table 1. Tactics of usurpation, 1887-1914**

	<b>Credentialist (pursued in civil society)</b>	<b>Legalistic (pursued at state level)</b>
<b>Equal rights</b>	<p>Campaign of Mary Harris Smith to join the SAA, 1887-1891</p> <p>Applications of Mary Harris Smith to join the ICAEW, 1891, 1898; and to sit Institute examinations, 1896</p> <p>Emily Davies- the SPEW seek access of Girton students to the ICAEW training and examination system, 1893; and suggest that the Institute apply for a supplemental charter to permit the admission of women, 1894-1895</p>	<p>SPEW-Mary Harris Smith seek the inclusion of women in the Accountants Bill, 1896 (and consider the same for the Professional Accountants Bill, 1900)</p> <p>Board of Trade insistence on the inclusion of women in the Professional Accountants Bill, 1909, 1911</p>
<b>Separatist</b>	<p>Various (including the male professional establishment) calls for women's firms and a women's society to supply professional knowledge and training, 1912-1914</p>	<p>Board of Trade suggests that a separate branch/institute for women might be provided in the Public Accountants Bill, 1909</p> <p>Ethel Ayres Purdie investigates an application to the Privy Council for a Royal Charter to incorporate a Women's Institute of Chartered Accountants, 1910</p>

### **Legitimising patriarchal closure: male strategies of exclusion and resistance**

As a study of the gendered character of professionalisation, the preservation of exclusion and patriarchal dominance, it is necessary to examine not only women's usurpatory campaign for inclusion but also men's strategies of resistance. In this section male discourses concerning the threat posed by the admission of women are explored. It is important to emphasise that the threats identified mutated in response to the arguments espoused for inclusion, and in the context of professional and wider contemporary developments. The discourse of resistance mobilised arguments pertaining to the biological foundations of patriarchal relations. It also reflected the manifold arenas in which male power was institutionalised but also threatened by the intrusion of women.

#### ***Assessing the economic threat***

One resistance argument which was seldom articulated, at least in the public domain, during the nineteenth century, was that the admission of women would increase competition for work, lower professional fees, cause economic displacement of men and thereby diminish the

paterfamilias accountant's capacity to support his domestic establishment. In fact the economic case for maintaining exclusion only seriously surfaced following the failure to secure registration after 1909. That is, once the ICAEW and SAA had conceded the principle of inclusion and the issue arose as to whether they would implement it voluntarily. On the wider occupational scene this was also a period of heightened concern about competition for clients, incursions by non-professional accountants and fears about overstocked professions (*Accountant*, 16.9.1912, 619; 12.7.1913, 32).

An example of the expression of economic concerns is provided by a letter to *The Accountant* in April 1914. Here 'H.J.A.' contended that the admission of women would result in 'a considerable influx' of respectable middle class females (18.4.1914, 563). Male displacement would occur because women accountants would employ cheaper female audit staff and accounting clerks. This would depress salaries in the sector and clients would demand lower charges. There was also the prospect that audit clients would transfer work to women chartered accountants because it was assumed that they would levy reduced fees.<sup>9</sup>

The limited expression given to economic objections to the admission of women reflected the fact that their membership of professional bodies would pose little threat to male dominance. There were two principal reasons for this. First, it was clear that public accounting would not be swamped by women if the gates of the profession were opened. Mary Harris Smith (writing as 'Justice') conceded that if women could gain access to the ICAEW and SAA 'we may be quite sure that the *majority* of women would not rush for admission' (21.9.1912). The demographics suggest that relatively few women were anxious to pursue the vocation. As in some other occupations where they sought inclusion, such as pharmacy, the number of women clamouring for entry was small (Jordan 1998).

In 1881 there were 190 female accountants in Britain and very few of these were in practice (Edwards and Walker 2007). Most were employed in retailing and distribution concerns, on farms, in schools and philanthropic institutions. A much greater concern to the 1,189 male professional accountants in 1881 was the hoard of 14,801 so-called accountants who were members of no qualifying association (Edwards and Walker 2007). Certainly, economic threats to future generations of male practitioners could be posed by the 2,616 female bookkeepers in Britain in 1881 who might aspire to careers as accountants. But as we shall see, the principal male concern here was not directly economic but protecting the social status of the profession from the diluting effects of association with 'women from retailing and artisanal families who practised account keeping in places such as hotels and butchers shops' (Walker 2003).

The most compelling evidence of the limited economic consequences of the profession being opened to women emerged from discussions about the Professional Accountants Bill in 1909. As a precursor to consideration of the measure the Board of Trade requested the ICAEW and SAA to supply data about the number of women practicing as accountants whose interests

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<sup>9</sup> Interestingly, one source suggests that such pressure was resisted by most women accountants who 'steadfastly decline all work that is not offered them upon the same terms as it would be offered to a man' (Bateson 1895, 74-5).

might be adversely affected by registration. The responses suggest that the professional organisations were not monitoring a female threat because none existed. As noted above, their searches identified only five practicing women in London and it was assumed that there would be 'very few' others in the provinces (BT58/178). In the same year the membership of the Institute and Society totalled 6,200 (*Accountant*, 8.5.1909, 643). As *The Accountant* conceded, the number of women practitioners was so small that their admission to professional ranks would prove 'harmless' (15.5.1909, 676). Further, as related earlier, in 1910 the proposal to establish a Women's Institute of Chartered Accountants was soon frustrated because there were insufficient potential members.

The second reason why there was little economic threat to male interests was articulated by Peat at the ICAEW meeting called to vote on the Professional Accountants Bill. He observed: 'I believe that her [women accountants] sphere of activity will make itself felt in directions where our members do not compete to any important extent' (*Accountant*, 8.5.1909, 645). Decades earlier it was observed at the annual meeting of the SAA that women's 'sphere as practising accountants' was limited and peculiar (*Incorporated Accountants Journal*, 24.6.1889, 4). An examination of the clientele of the few female practitioners confirms the existence of this separate 'sphere' of accounting practice. As was the case in some other occupations (Anderson 1976, 60), male concerns about displacement were quelled by the fact that there existed a gender-based hierarchy within the occupation. Having been excluded from the higher forms of 'public' professional work, women accountants sought 'new occupational slots not already monopolized by men' (Walby 1986, 155). In the context of patriarchal society and assumptions about the boundaries of women's domain, this tended towards their provision of gender-defined accounting services to a clientele of businesswomen and female investors, and organisations representing women's interests and activities within the feminine sphere, such as charities and households. This becomes apparent when the biographies of the five women accountants identified by the professional bodies in 1909 are examined, as in Appendix 1.

The limited number of overtly economic objections to the admission of women was not unique to the accountancy profession. It was characteristic of other occupations experiencing increasing degrees of sex segregation and, in consequence, limited direct male-female competition (Walby 1986, 148-55; Anderson 1976, 56-60). Given the existence of separate gendered spheres of accounting practice, male resistance discourses tended to extend beyond the overtly economic. Although some discourse may have been underpinned by the prospect of adverse pecuniary impacts, it appears that resistance to the inclusion of women was essentially founded on perceived differences between the sexes.

### ***Biological foundations of exclusion and resistance***

Male opponents to the admission of women to the accountancy profession deployed the familiar biological argument that there were innate, 'natural' differences between men and women (see Duffin 1978). Male/masculine attributes were necessary to practice and women were physiologically and psychologically unfit for the higher work of the vocation. At the turn of the century Mary Harris Smith reflected that male resistance could be summed 'by



saying that women evidently did not possess the brain and nerve power required for such an arduous and exacting profession' (*Englishwoman's Year Book*, 1900, 50; also *Accountant*, 23.11.1912).

An early expression of this view was given by Emson at the annual meeting of the SAA in 1891: 'there were some professional duties which could best be performed by men. He held that Accountancy was amongst those professions which required for their proper fulfillment those masculine qualities and experience of the world and intellectual capacity and courage which were very rarely to be found in members of the weaker sex' (*Incorporated Accountants' Journal*, July 1891, 8). William B. Peat offered a number of similar objections while discussing the registration of the profession at the Board of Trade in 1909. He argued: 'our examinations are very difficult and they are very technical, and we deal with business that women are not quite mentally capable of dealing with' (BT58/178, file 361). Women might have the capacity to perform routine accounting work but not the higher tasks of professional practice. He continued:

Part of the business is ordinary checking of vouchers for receipts and payments and seeing receipts going to the bank, and that is extremely simple. Other parts of our business consist of arbitrations, liquidations, and matters which may be less easy for a lady to accomplish. She might be a valuable assistant, but a somewhat poor liquidator or poor arbitrator (BT58/178, file 361).

Further, while it was possible that some women were intellectually superior to men this did not imply competence for professional practice. Indeed, Peat contended that 'there are classes of work which I doubt whether a female could do as well as an inferiorly intellectual man' (BT58/178, file 361).

The ability of women to exercise judgement was also questioned. When the Professional Accountants Bill was discussed at the annual meeting of the ICAEW in May 1909 Mr A.F. Dodd said 'On the subject of women he would only pause to say this: A professional accountant required the exercise of an impartial judgment and a logical discrimination of facts. (Laughter.) He would say no more on the subject than that. (Renewed Laughter.)' (*Accountant*, 8.5.1909, 647). It was assumed that women's capacity to display this key vocational attribute was impaired by their being motivated by 'sentiment and impulse' (reported in *Accountant*, 16.11.1912). There was thus a question 'as to the suitability of the typical feminine mind (whatever that may be) to adapt itself to the serious work of a professional accountant' (16.11.1912).

There was also an assumption that women could not bear the physical demands and mental strain of professional life - its competition and rivalry were too intense (*Accountant*, 23.1.1915, 127). Women also lacked the necessary assertiveness whereas 'self-confidence was peculiarly man's characteristic' (*Accountant*, 23.1.1915, 128). In 1912 *The Accountant* seized on comments by a female practitioner which suggested that most women 'do not like responsibility, or figures, or work on their own initiative', preferring embroidery and marriage: 'Our informant sums up the situation by expressing the view that accountant's

work does not sound romantic enough for the average girl, who likes something more sentimental, and thinks figures dry and uninteresting' (14.9.1912).

Arguments about the presumed biological weakness of women were connected to the existence of a gendered public-private divide. A counter to the demand for equal rights was the assertion that even if women were admitted to the qualifying associations they could not be equal members of the profession because they would struggle to practice *public* accountancy. Women would not be awarded public appointments. The public domain was a competitive arena for which only men were physically and psychologically equipped. In 1889 E. Carr of the SAA argued that women 'could not fill public appointments, and in ordinary trade audits a lady clerk could not be sent by an accountant to audit the books of account of his clients' (*Incorporated Accountants Journal*, 24.6.1889, 4).

Women's exclusion from public appointments would have implications for the whole profession. At the 1891 annual meeting of the SAA Emson argued that if women were admitted it would no longer be possible for members to claim to be 'duly qualified to practise in every branch of their profession' because certain public appointments would be denied to women members. He asked 'would the Court of Chancery appoint a lady as a liquidator?' (*Incorporated Accountants' Journal*, July 1891, 8). This argument should also be understood in the context of the emergence of 'public' practice as a defining element of professional claims. This concern is the most likely explanation for the SAA's anxiety about whether Mary Harris Smith could win public appointments. Her correspondence reveals that the professional bodies stressed the importance attached to her gaining the auditorship of public companies rather than private concerns. Only then would she convince the Society of her status as a public accountant.

It was also argued that the appearance of members of the opposite sex in accounting firms would disrupt office structures, relationships, and client networks. There may have been an underlying concern about the moral consequences of the presence of women in the workplace. More likely was the fear that the male-defined arrangement and homosocial culture of the office would be fractured. In his speech at the annual meeting of the ICAEW in May 1895 President Fitch Kemp offered remarks which have since been heavily quoted as a defining expression of the Institute's view:

... he could not imagine anything more embarrassing than the partner in a large firm of Chartered Accountants finding his clerks were half of them men and half of them women. The talent and ability required to manage a staff so composed would be so complicated and difficult that he would rather retire from the profession than contemplate such a position. (Laughter) (*Accountant*, 4.5.1895).<sup>10</sup>

Similarly, when the issue of the admission of women was discussed at the Board of Trade in February 1909, William Plender of the ICAEW contended that:

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<sup>10</sup> Similar arguments were advanced in relation to the admission of women to the medical profession (Witz 1992, 84-5).

There would be a practical difficulty in bringing a young lady into a large office where she was practically alone excepting for men. Articled clerks gain their experience by going about the various clients' offices under the charge of the chief clerk. Although it might be very pleasant for the chief clerk to take the young lady round with him, yet there are difficulties, of course, in that (BT58/178, file 361).

His colleague, William B. Peat agreed. He would not take female apprentices because 'it would disturb my office arrangements very seriously' (BT58/178, file 361).

Such disturbances would extend to other institutions, notably the professional organisation. A particular objection of early opponents to the admission of women was the implications for the socio-professional status of accountants. During the 1880s and 90s the newly formed, aspirant organisations of accountants in England and Wales were anxious to secure their standing in the professional firmament. The inclusion of women was antagonistic to the contemporary notion that a profession was defined by the gentlemanly status of its membership (Edwards and Walker 2010). It was noted that established, learned professional groups in close proximity to accountants, especially lawyers, did not admit women.

The formation of the SAA in 1885 had been criticised by the chartered elite and its members were lampooned as lesser practitioners (Garrett 1961, 1-5; Stacey 1954, 27-9). Hence, when, at the annual meeting in 1889, it was proposed to admit women, opponents saw a potential diminishment of the already fragile professional status of incorporated accountants. One member considered that if a resolution to admit women were passed it would 'in all likelihood to be the death-knell of the Society' (*Incorporated Accountants Journal*, 24.6.1889, 4). It was feared that the admission of females would diminish the status of the whole membership. They would be the possessors of a tarnished credential associated with 'unqualified' women. Men would resign, seeing no status benefits of membership (*Incorporated Accountants Journal*, 24.6.1889, 4). In 1891 the Vice-President of the SAA reiterated that if the organisation admitted women it 'would gain one lady' but would certainly 'lose a large number of their members' (*Incorporated Accountants' Journal*, July 1891, 8).

### **The gender politics of usurpationary struggle**

As Witz (1992, 88) reminds us in relation to women's attempts to enter the medical profession, the struggle 'was not simply a form of occupational politics, but was also a form of gender politics'. The nineteenth century women's movement came to recognise that the optimal route for the achievement of its objectives was participation in the democratic process. Campaigns for inclusion thus required engagement with contemporary ideologies, political discourse, public policy agendas and making direct and indirect representations to government. The gender politics of the attempt to gain the admission of women to the accountancy profession was characterised by two features which are now explored. First, the usurpationary struggle was closely linked to the contemporary feminist movement. Second, given that the institutions and agendas of democratic processes in the patriarchal state were

male controlled, advocacy of the women's cause depended significantly on proxy male power.

### ***Women accountants and the feminist movement***

During the period studied here women's organisations often encouraged the linking of campaign issues and sought advance on multiple fronts. These issues might range from access to higher education to the repeal of the Contagious Diseases Act, often coalescing around the demand for the extension of the franchise (Harris 1993, 29; Pugh 2002, 7-10). Women seeking entry to the professions were often suffragists who adhered to the notion that if the vote was won Parliament might be persuaded to legislate for the removal of obstacles to inclusion (Davies 1910). The linkages between causes meant that women's access to the accounting profession was not perceived as a narrow question of occupational politics. It linked a single issue with wider feminist agendas and drew on the resources of the organisations which pursued them. As Vicinus (1985, 30) comments 'A network of women's organizations and institutions supported each single woman entering the newly developing professions for women' (also Witz 1992, 35).

Individual campaigners for the admission of women to the accountancy profession also assumed a holistic view. They perceived their efforts not only as a means of satisfying personal vocational ambitions but as a contribution to the wider advancement of their sex. The principal figures - Mary Harris Smith and Ethel Ayres Purdie - were suffragists. The former was a constitutional suffragist, the latter belonged to the more militant wing of the movement. Their relationship with the feminist cause was strengthened by the fact that their careers were substantially built on offering services to women's organisations. Further, their involvement as treasurers, accountants and auditors of these organisations may have enhanced their own consciousness and political activism. This connection with wider feminist agendas also contributed to the campaign for inclusion by providing access to organisational networks, promotional media and influential figures in the women's movement. The relationship between the campaign for the admission of women to the accountancy profession and the wider feminist cause is well illustrated by the case of Mary Harris Smith.

Contemporaries likened Mary Harris Smith to the Importunate Widow of the New Testament who persistently demanded justice from an uncaring and reluctant judge (*Woman's Signal*, 1.8.1895). More recent commentators have characterised her as the 'lone figure' who engineered a protracted assault against a determined enemy - chartered accountants (Silverstone 1980). While Harris Smith was the only woman practitioner who actively pursued the admission of women to the accounting profession in the late nineteenth century, she was not strictly a sole agitator. She drew on the support of contemporary leaders of the women's movement and male allies. This support nexus characterised other usurpationary struggles. According to Witz, 'women's entry into medicine was the outcome of a *collective* campaign orchestrated by aspiring women doctors, and supported by networks of women sympathisers - Emily Davies and Millicent Garrett Fawcett are two names which immediately spring to mind' (1992, 35, *emphasis added*). As is apparent from the foregoing

these key liberal feminists also featured in the campaign to secure the admission of women to the accounting profession. We have seen that Davies in particular actively pursued the entry of women to the ICAEW in the 1890s and Fawcett appears to have taken a close interest in the career of Mary Harris Smith.

Following her refusal by the ICAEW in 1891 Mary Harris Smith wrote to Millicent Garrett Fawcett to seek her assistance in a way which aligned her personal aspirations to those of the women's movement. She supplied Fawcett with business cards and a list of eleven extracts from newspapers and magazines which expressed a favourable opinion of her abilities as an accountant. Her intention in writing to Fawcett was to secure 'any introductions that would enable me to ask for the appointment of auditor to any societies or institutions carried on for the interests and benefit of women' (M50/4/19/3, emphasis in original; also M50/4/19/4-5). She provided a list of, mainly colleges and schools for women, which currently employed male auditors and asked Fawcett's assistance in locating other instances. The object was evidently to displace men from the audit of women's organisations. Mary Harris Smith explained herself thus:

...I must apologise for taking you by storm in this way and must, I think, lay the blame on my City friends for advising me to take such a bold stand, but if you will kindly give me the names of any persons whom I might call upon or write to I will lose no time in following up the matter and shall not forget 2 things are at least to be the result.

The advancement of the cause of Women's Suffrage  
& The opening of the profession of accountancy to women upon the same footing as that of men members (M50/4/19/3, *emphasis in original*).<sup>11</sup>

Harris Smith built a substantial client list of women's organisations. An article in *The Women's Gazette* in March 1890 related that 'The extent to which Miss Smith is consulted by these affords in itself some insight into the growing power of the woman's movement' (M50/4/19/5, *emphasis added*). Her obituary related: 'There were many calls on her advice, and requests to serve on committees affecting the welfare of women...until her health broke down she was active in support of women's clubs, the Forum, Lyceum, Soroptomist, Pioneer, Alliance and others' (*Accountant*, 13.10.1934, 497, *emphasis added*).

The relationship between Mary Harris Smith's clientele and political activism is also illustrated by her involvement with the Parliamentary Committee for Women's Suffrage (PCWS) which was formed in 1893. In common with other suffrage organisations during the late nineteenth century the PCWS pursued its objects by purely constitutional means (Pugh 2002, 14-19). Attention focussed on the legislature - promoting and supporting bills relevant to extending the parliamentary franchise to women and cultivating the support of Members of Parliament (PCWS/2/1). Originally non-partisan, in 1897 the PCWS decided to work for the return of suffragist Conservative Party candidates at elections (PCWS/2/5; PCWS/1/2/1). In addition to promoting its own women's suffrage and parliamentary franchise bills from 1895 (the first of which was drafted by Harris Smith's aforementioned 'friend', Atherley-Jones

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<sup>11</sup> In an earlier letter Mary Harris Smith also expressed support for Fawcett's campaign to abolish the employment of children in pantomimes (M50/4/19/1).

(PCWS/2/4)) the PCWS arranged public and drawing room meetings and lectures, interviewed and wrote to MPs, prepared memorials, organised petitions, canvassed for election candidates who supported suffrage and against its opponents, and moved amendments to electoral legislation with a view to extending the vote to women. It boasted 100 members at the end of its first year including a number of MPs (PCWS/1/2/1). However the limited advance of suffrage legislation, diminishing finances and the outbreak of the South African War ultimately resulted in the Committee winding-up around 1902 (PCWS/2/6; PCWS/2/7/1-2; PCWS/2/8; PCWS/2/9).

Mary Harris Smith was initially appointed as the auditor of the PCWS and a member of its Executive Committee. In 1895 she was also identified as a subscriber (PCWS/2/2/1). In the same year she was appointed Treasurer (with a salary) (though she continued as auditor until 1896); a position she held until 1900 (PCWS/2/8). She was a consistent attendee at meetings of the executive committee which were frequently held at her offices at 13 Victoria Street, London (PCWS/1/1/1, 19.11.1896, 9.12.1896). As Treasurer she received subscriptions and donations, signed cheques, disclosed cash balances and presented periodic financial statements to the executive committee. Its minute books reveal that she also chaired some meetings of the executive committee. Her interventions in discussions concerned the political activities of the organisation as well as its financial management (PCWS/1/1/1; PCWS/1/1/7).

Harris Smith is also known to have been connected to a number of other organisations associated with the advancement of women. In 1887 she attended meetings of the Moral Reform Union. While this organisation was primarily concerned with moral improvement it also addressed gender inequality in the divorce laws (*Englishwoman's Review*, 15.10.1881, 14.5.1887). In 1888-1889 she attended meetings of the Rational Dress Society (*Women's Penny Paper*, 1.12.1888; 7.12.1889; Levitt 1993), an organisation formed to protest against the tyranny of fashionable clothing and its adverse effects on women's bodies and health (Gordon and Doughan 2002, 121-2). In 1889 she attended the annual meeting of the Society for Promoting the Return of Women as Poor Law Guardians (*Women's Penny Paper*, 9.7.1889; Hollis 1987, 461) and was identified as its auditor in 1893 (M50/4/1/1-2).<sup>12</sup>

Mary Harris Smith was also auditor of the (National) British Women's Temperance Association. This large organisation campaigned on a wide range of issues and boasted a women's political and suffrage department (*Englishwoman's Year Book*, 1902, 235). She also audited the journal of the association, *The Woman's Signal*, a weekly paper which campaigned for 'the legal, political and industrial equality of the sexes' (*Woman's Signal*, 16.12.1897; Van Arsdell 1982). As noted above, her campaign to gain access to the accounting profession was the subject of an article in the paper in 1895 (*Woman's Signal*, 1.8.1895). She also audited (gratis) the Free Circulation Fund of the *Woman's Signal* (*Woman's Signal*, 16.12.1897) which was designed to maximise the promotion of the

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<sup>12</sup> The Local Government Act, 1894 abolished the property qualification for those seeking election as Poor Law Guardians and thereby opened this position to women (Hollis 1987, 195-246; King 2004; Gordon and Doughan 2002, 130).

woman's cause, particularly in relation to suffrage and university degrees for women (Van Arsdel 1982).

Mary Harris Smith was also closely associated with organisations which promoted the employment of women or sought the protection of women workers. She was appointed as the auditor of the SPEW in 1891 (GCIP SPTW 1/1/1, 25.3.1891) and continued as such until 1928 (GCIP SPTW 3/26, 5.5.1928). At the time of her appointment the Society noted that Miss Harris Smith had attended the classes of the Society and had been denied admission to the profession 'because she is a woman' (GCIP SPTW 1/1/1, 25.3.1891). She performed the audit gratuitously until 1906 (GCIP SPTW 1/1/1, 24.4.1903, 6.4.1906) in recognition of the help she had received from the Society 'in her early days' (GCIP SPTW 1/2/3, 15.5.1896). As auditor she was also involved in the preparation of the financial statements, offered advice on the Society's financial position and its accounting system, and performed its income tax work (GCIP SPTW 1/8/2, 28.5.1918; 9.7.1919; 26.5.1920; 14.7.1920; 8.6.1921; 22.6.1921; GCIP SPTW 3/26). Mary Harris Smith also audited organisations and funds associated with the SPEW such as The War Training Fund, the Educated Women Workers' Loan Training Fund, and the Freedom of Labour Defence - an organisation formed to protect the interests of women workers in proposed factory and other legislation (Bridger 2003, appendix 13a; Gordon and Doughan 2002, 54-5).

In 1892-1893 Mary Harris Smith was auditor of The Gentlewoman's Employment Club (*Work and Leisure*, 17.4.1892, 86-91; 18.4.1893, 93-5) which served as a registry for gentlewomen seeking remunerative employment. She also provided professional services to The Woman's Union, an organisation 'for cultivated women who are debarred by want of means from joining a London Club' (*Woman's Signal*, 23.2.1899, 125; *Englishwoman's Year Book*, 1899, 193). A more significant audit client was the National Union of Women Workers of Great Britain and Ireland, established in 1895 to address a wide variety of issues ranging from temperance to paid work, suffrage and social reform (Gordon and Doughan 2002, 110-11; *Englishwoman's Year Book*, 1899, 192-3).

Although the alignment of women accountants such as Mary Harris Smith to the contemporary feminist movement was important to their campaign for admission, the connection is also likely to have offered further reason for male resistance. For many chartered and incorporated accountants, Mary Harris Smith would have been perceived as a dangerous, radical woman (see Delamont 1989, 156-8). As a constitutional suffragist she 'strongly deprecated' the violent protests of Suffragettes (*Accountant*, 13.10.1934, 497). But viewed from perspective of the male public accountant her political activism, clientele and determined efforts to enter the accounting profession were sufficiently threatening for her to be marked as a 'militant lady' (*Woman's Signal*, 1.8.1895). She represented the intrusion of the 'New Woman' in the occupational domain (*Accountant*, 6.10.1894). Emergent in the 1880s, and especially visible in the 1890s, the phenomenon of the young, employed, independent, educated, primarily middle class 'New Woman' was a source of considerable anxiety in male circles because she 'unequivocally represented a challenge to patriarchy' (Tosh 1999, 152-3; Hobsbawm 1987, 192-218).

Male accountants were conscious of the relationship between the campaign for admission to the profession and the women's movement. As noted earlier the Councils of the ICAEW and SAA received representations on the subject from organisations such as the SPEW and the Women's Freedom League, and from individuals such as Emily Davies. At general meetings where the admission of women was discussed some speakers aligned the issue with demands for the extension of the franchise. During the debate on the Professional Accountants Bill in 1909 one chartered accountant stated 'he was opposed to ladies being in business. They had all seen the attempts of the ladies to get into Parliament. (Laughter.) They might in future have them chained round the palings of the Institute. (Renewed laughter.)' (*Accountant*, 8.5.1909, 646; also 648). The connection was also made in the accounting and wider press. It was reported in *The Accountant* (8.5.1909, 667) that *The Glasgow Herald* had observed that the provisions of the Public Accountants Bill as they related to the admission of women 'will not escape the notice of the militant suffragists' and its inclusion on the suggestion of the Board of Trade was indicative of 'how the wind blows'.

### ***The mobilisation of proxy male power***

It is increasingly recognised that a gender analysis of the late nineteenth and early twentieth century women's movement, with its necessary emphasis on the relational, implies an acknowledgement that campaigns did not only involve female participants - they invoked conflicts with, and support from, men. It is also apparent that the assumption, often found in feminist histories, of universal male opposition to the admission of women to the professions presents too monochromatic a picture. Male advocacy of women's causes was often necessary in order to maximise the possibility of winning concessions from institutions controlled by men in the patriarchal state. Indeed, as with the campaign for female suffrage, the outcome of attempts to gain access to the professions could be conditioned by whether the actors were male or female (Witz 1992, 51). Thus, women's inclusionary strategies often involved the deployment of proxy male power (Witz 1992, 67).

Witz (1992, 109-16, 155-9, 201) has shown how male medics were significant to advancing the claims of women doctors, particularly when presented before the state. If they were to secure access to the education, qualification and registration system of the medical profession women needed to secure parliamentary legislation: 'But women had no access to the state and could not voice their collective interests except by enlisting the patronage of men, so proxy male power was mobilised by enlisting the support of influential members of the dominant male group' (Witz 1992, 92-3). The support of male medics was nurtured by advancing moral arguments about the necessity of women treating female patients and by appeals to men committed to liberal ideals. Some men were inspired to support women's claims by equal rights arguments. Others reacted to the sexism they witnessed in their own professions (John and Eustance 1997). As in medicine, the successful campaign to secure the admission of women to the Pharmacy Society in 1879 rested substantially on women's organisations (here the SPEW) identifying and utilising the support of radical 'male champions' within the profession (Jordan 1998). These supporters were key agents who successfully deployed arguments based on justice, equality and 'English fair-play' to counter



a male resistance discourse which emphasised the intrinsically masculine nature of the craft and the primacy of the scriptural doctrine of separate spheres.

Just as the male 'medical profession did not speak with one voice' in relation to the campaigns of women doctors (Witz 1992, 109), so with professional accountants. Although the majority were undoubtedly against the intrusion of women in their vocation, it is an exaggeration to state that there was universal male resistance (Silverstone 1980). Shackleton's (1999) study of the male discourses on the admission of women to the accountancy profession in Scotland uncovered conflicting views between and within the organisations concerned as well as the presence of male champions. Likewise, the postal ballot of members of the SAA in 1889, for example, revealed 88 votes in favour. The involvement of male supporters is a recurring, if previously understated theme in histories of the efforts by women to achieve access to the accountancy profession in England and Wales.

As the foregoing has shown a number of men offered support in various arenas. The insistence of Harold J. Tennant at the Board of Trade that provision be made for women in the Professional Accountants Bill was instrumental in convincing the senior accountancy bodies to accept the principle of the admission of women. Also in the political arena Philip Snowden, MP, was anxious that the interests of women accountants be protected in the proposed legislation. During the 1890s Mary Harris Smith received support and advice from the barrister and radical Liberal MP, Llewellyn Atherley-Jones. She also referred to her 'City friends' and benefitted from the contributions of male correspondents to the periodical press who testified to her capacity as a public accountant. Individual professional accountants assisted women's vocational preparation by teaching accounting classes or by offering to take women as articled clerks. In 1894, the Secretary of the ICAEW is reported to have indicated his support for the admission of women.

The most visible and persistent source of male support in the SAA was Arthur E. Piggott. As a member of Council Piggott was able to advance a case enriched by inside knowledge of the shifting politics of the profession. It was Piggott who proposed motions for the admission of women at annual meetings in 1889 and 1891. His speeches called for 'equal conditions and equal status' (*Incorporated Accountants Journal*, 24.6.1889, 4). 'They ought to admit ladies who were competent in the same way that they admitted all men who were properly qualified, irrespective of their religion and politics' (*Incorporated Accountants' Journal*, July 1891, 7). His demand for equal rights was rooted in high ideals - equality, justice, doing what was right, and Christianity. This was a matter of 'principle versus prejudice' (*Incorporated Accountants Journal*, 24.6.1889, 4). In common with other male supporters of women's rights he also invoked masculine values of chivalry and honour (John and Eustance 1997).

Piggott also argued that if the SAA had been formed to elevate the status of accountants, that mission should embrace women practitioners too. If the Society demanded equal status for all qualified accountants, it should also count qualified women accountants as equals. The exclusion of women smacked of monopolistic behaviour, which the Society had set itself against. Here was an opportunity for the organisation to mark its superiority in the

professional arena by 'rejecting exclusive ideas' (*Incorporated Accountants Journal*, 24.6.1889, 4).

He also placed the issue in the wider context by referring to the recent admission of women to stockbroking, journalism and pharmacy, and to certain learned societies. These examples were important counters to the fear that the presence of women would diminish the status of all members of the Society and herald its destruction. Piggott reminded members that times had changed: 'it was no longer considered derogatory for a lady of birth and education to earn her own living, or a substantial part of it, with equal dignity and with equal success if given equal advantages, with men' (*Incorporated Accountants' Journal*, July 1891, 7). Although his arguments were rejected by the membership during the 1880s and 1890s Piggott continued to argue the case within the SAA. In October 1916 the Council eventually passed his resolution that the Society's constitution should be amended to provide for the admission of women on the same terms as men (MS28484/5, 563-4).

Piggott's resolutions at annual meetings of the SAA were seconded by Walter O. Clough, a member of the Council and Chairman of the Parliamentary Committee. Clough was also a chartered accountant, and a Liberal MP from 1892-1900 who supported the enfranchisement of women (Stenton and Lees 1978, 67). His firm (Clough, Armstrong & Ford) succeeded Mary Harris Smith as the auditor of the Parliamentary Committee for Women's Suffrage. At the 1891 annual meeting of the SAA Clough delivered a speech which reinforced the point that in the modern age women participated in several occupations. They had revealed their competence as members of School Boards, Poor-Law Guardians; through their progress in higher education; and their performance in competitive examinations. Dire consequences had not followed their entry into these fields.

Acquiescence, if not always outright support, was also voiced at meetings of the ICAEW. When the members discussed the Professional Accountants Bill at the annual meeting in 1909 speakers such as W.W. Read, FCA declared that they were prepared to admit the claims of so-called accountants 'even women' if this put an end to 'further competition by unqualified people' (*Accountant*, 8.5.1909, 648). However, male support could also border on the duplicitous. At the same meeting, having previously expressed reservations about the prospect at the Board of Trade, William B. Peat made a powerful speech in support of the admission of women.

In the wake of the decision taken at the annual meeting of the ICAEW in May 1909 to admit women, discussion ensued as to whether any men would be willing to train women under articles. This generated supportive responses from members such as A.G Sayers who wrote to *The Accountant*: 'The hour is past when women may be excluded from any liberal profession, and their welcome should be frank and full' (15.5.1909, 683-4). Sayers had recently been appointed as honorary auditor of the Women's Social and Political Union, the organisation most closely associated with violent suffragism (Pankhurst 1931, 222, 414; Kirkham and Loft 1993, 532). He was supported by another correspondent, A.J. Baxter, who contended that 50% of chartered accountants would take women as articled clerks (*Accountant*, 22.5.1909, 732).

At a debate on the admission of women to the professions involving chartered accountant and law students in South Wales in 1915, it was the accountants who were most supportive. One argued that there was an excess of women who needed to find a suitable source of income; there was no evidence that women were mentally inferior to men; women were possessed of powers of argument and inquisitiveness that were useful to the pursuit of professional occupations; men had no right to deny admission to those who proved themselves able, indeed the profession might be enriched by their inclusion (*Accountant*, 23.1.1915, 128). Other accountants argued that women might equally compile a list of masculine traits which rendered men unsuitable for the practice of the profession and that the experience of other professions revealed that the admission of women ‘produced excellent results’ (129).

### Conclusions

Drawing on Witz’s (1992) conceptual model of the relationship between professionalisation and patriarchy and a range of previously unused sources, an attempt has been made to offer a more gender-encompassing analysis of the campaign by women to gain access to the accountancy profession in England and Wales during the late nineteenth and early twentieth century. As Witz discovered in her investigation of the medical profession during a similar period, an examination of the discourses of inclusion and exclusion emanating from sources representing both male and female participants helps illuminate ‘the ways and means’ of both gender struggles of access to the professions and the exercise of male power (1992, 196).

It has been shown that the initial efforts of women to enter the senior accountancy bodies in England and Wales were characterised by the pursuit of an inclusionary strategy founded on claims to equal rights. This strategy involved the deployment of credentialist tactics in civil society. The strategy was successfully resisted by the male profession given its control of the autonomous means of maintaining closure. Access by women to the systems of vocational education, training and qualification operated by male firms and professional organisations, remained blocked.

However, as male accountants sought the ultimate heteronomous means of securing professional closure - statutory registration - new opportunities were presented for pursuing legalistic tactics in the struggle for the inclusion of women. The principal arena for the discourse shifted from the patriarchal institutions of civil society to the more receptive structures of the democratic state. With the intervention of the Board of Trade a new set of actors entered the scene whose constituents extended well beyond the narrow, self-interested memberships of the accountancy bodies and firms. As was recognised when the admission of women was finally secured after World War One, the ultimate ‘conversion’ of the ICAEW and SAA on the subject could be traced to the Board of Trade’s insistence in 1909 on the inclusion of women as a condition of its acceding to legislation for the registration of the profession (*Certified Accountants Journal*, July 1919, 66). This transformation accords with Witz’s (1992, 103) findings in relation to the medical profession. Here too, the weak point in male efforts to maintain patriarchal closure was the state. When compared to the control they exerted over the institutions in their own occupational domain within civil society (the autonomous modes of professional closure) the capacity of male professionals to influence

bureaucratic processes and legislative outcomes in relation to attempts to secure state registration (the heteronomous means of securing closure) was limited.

In 1909 the professional organisations accepted the principle of the admission of women as a necessary price of achieving registration. But the much hoped for legislation did not enter the Statute Book and a male counterattack ensued. In this context, separatist tactics, which had surfaced in earlier discourse, gained ground. Separatism also laid the foundation for a compromise solution. For campaigning women the formation of a society of female accountants within existing organisational structures and the development of accounting firms by and for women, offered a form of inclusion. For the male professional establishment this manifestation of separatism provided the opportunity to devise an alternative form of exclusion, one based on internal demarcation. This would permit the creation of a gender-defined occupational hierarchy and the preservation of patriarchal control. Such a solution implied that campaigners would forego their earlier demands for equal rights.

In other occupational divisions of labour, such as medicine, demarcation on the basis of gender was activated by the creation of a core male profession (doctors), and a related but separate female sub-occupation with a distinctive sphere of competence (midwives, nurses). In accounting such a solution - which might, for example, be manifest in separate occupations of accountant (male) and bookkeeper (female) - was not feasible in a context where both male and female practitioners could freely adopt either of these occupational titles (Walker 2003; Edwards and Walker 2007). The internal demarcation of accountancy on the basis of sex would not only accommodate women's demands for admission to the profession but also institutionalise the distinctively gendered nature of accounting competencies and clientele. It would enshrine the notion of an elevated, male branch of the occupation equipped for the superior practice of the profession, and a lower branch of women accountants who sought work in the female domain.

The new archival evidence utilised for this study also enables a deeper and more gender-balanced insight to other key features of the campaign for the admission of women. It has been shown that for most of the period studied economic arguments seldom featured in the public rhetoric of male resistance. It is contended that this may be explained by the limited prospect of male displacement - the number of women accountants was very small and, as related above, they occupied a distinctive, gender-specific sphere of practice. Outwardly, male resistance was founded on biological differences between the sexes as opposed to the prospect of a material threat. It was argued that the physiological and psychological characteristics of the weaker sex rendered women accountants unsuitable for professional work. Further, women's social exclusion from the public sphere would prevent their gaining 'public' accounting appointments. Their admission to the professional organisations would degrade the status of the gentlemanly membership. Women's appearance in accounting firms would disrupt client networks and the moral harmony of the masculinised office.

Two further insights are also offered to the gender politics of the usurpationary struggle to gain access to the profession. First, in common with other campaigns, that to secure the admission of women to accountancy organisations was aligned to, and drew upon, the

contemporary feminist movement. The female accountant protagonists - Mary Harris Smith and Ethel Ayres Purdie - were themselves active suffragists. Their networks were consolidated by the presence of women's organisations among their clientele. These strong connections with the women's movement gave further cause for male resistance. Aspirant women accountants were perceived as dangerous, particularly when the suffrage movement exhibited increasing degrees of militancy up to the First World War. Second, it has been shown that the assumption of universal male resistance to the admission of women is far from accurate. In a context where women had limited direct access to the institutions of civil society and the state, campaigners relied heavily on the mobilisation of male support and power. But even the advocacy of male champions could not ensure a successful outcome to the usurpationary struggle to win the admission of women to the senior accountancy organisations in England and Wales before the outbreak of World War One. It was only in the wake of this national trauma that their objective was finally achieved.

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## Appendix 1: Practicing women accountants in 1909

The five women accountants in London identified by the ICAEW in 1909 were Mary Harris Smith, Jessie Connah-Boyd, Helen Cox, Cecil Gradwell and Ethel Ayres Purdie. Their status as female practitioners was so unusual that each featured in contemporary literature. This literature confirms the gendered nature of their clientele.

It was understood by contemporaries that Mary Harris Smith's object was to practice the profession 'chiefly for the benefit of other women' (*The Queen*, 13.7.1889). Although she sometimes declared a willingness to conduct work for both male and female clients, Harris Smith actively constructed a clientele of women, women's organisations and businesses owned or managed by women. By the early twentieth century she stated that 'Most of my clients are ladies who have businesses' (*Daily Mirror*, 8.10.1904; also *Englishwoman's Review*, 15.10.1890). She placed adverts in the *Englishwoman's Year Book*, the annual listing of women's organisations. An obituary stated that 'her practice developed among women with their many modern activities, who entrusted their accounts to Miss Smith, including those of clubs, schools, hotels, estates and farms, institutes, hospitals and general trading' (*Accountant*, 13.10.1934, 497). Her auditorships ranged from the Needlewomen's Co-operative Association in 1888 (M50/4/19/1) to the Women's Liberal Unionist Association in 1899 (*Englishwoman's Year Book*, 1899, 188).

Cecil Gradwell was born in Ireland in 1856 and 'drifted into becoming an accountant as an amateur... she voluntarily undertook the task of keeping the domestic accounts of her family, in the household, in the stables, and in the gardens at home in Ireland, for theirs was a large demesne with a considerable landed estate' (*Hearth and Home*, 9.2.1893). Miss Gradwell produced financial statements when the family estate became insolvent. Obligated to seek paid employment she 'launched on the professional stream' of accounting, took classes in the subject at the Working Women's College in London, and gained a first class certificate from the Society of Arts. She audited charitable societies and provided accounting services to wealthy women and the female proprietors of typewriting and printing concerns (*Hearth and Home*, 9.2.1893; *Women's Education*, 1897). She contended that there was 'a healthy and steadily increasing demand for female labour in this direction. First-rate men accountants are not easily procurable for occasional work, as required by many firms and societies, and preference is being decidedly shown for first-class lady accountants over indifferent males' (*Hearth and Home*, 9.2.1893).

Jessie Connah was born in 1857, the daughter of a merchant in Liverpool. Her father died when she was seven, leaving a large family. Jessie moved to London in her late teens in search of work as a bookkeeper and eventually secured a position for five or six years. On the suggestion of a female member of a school board interested in occupations for women she began offering her services as an accountant and auditor and 'in a short time ... had more work offered her than she could or can do' (*Women's Penny Paper*, 9.3.1889). Her clientele comprised the mistresses of large households, societies, colleges (including Girton College), and some companies (also *The Woman's Herald*, 17.1.1891). In 1894 she audited the

accounts of the SPEW in place of Mary Harris Smith who had fallen ill. In a newspaper interview Jessie Connah affirmed the gendered nature of the market for accountancy services:

‘Did you meet with much opposition from men?’ I enquired.

‘None at all’ was the reply, ‘the field is very large. Added to this there is a branch open for women which men cannot enter.’

This remark referred to the accounts of large households which ladies would not put into the hands of a man (*Women’s Penny Paper*, 9.3.1889).

Connah also revealed in the interview that she did not aspire to qualify as a chartered accountant as this would require passing examinations in subjects, such as the law of bankruptcy, which were of little relevance to servicing her clientele.

Helen Clegg was born in 1860, daughter one of a master plumber in London. Her interest in accounting began at the age of 15 when the firm of some friends failed due largely to ‘inattention to accounts. I was at that time wishing very much to earn something more than a young girl’s pocket-money, and eventually to make myself independent, so I made up my mind to learn book-keeping’ (Bateson 1895, 75). She attended the bookkeeping class at the Working Women’s College, London and furthered her studies at the College for Men and Women and at the Birkbeck Institute. She proceeded to pass the examinations of the Society of Arts and gained some experience as a clerk to an accountant. Her first assignment as an accountant was the preparation of the accounts of a charity. In 1890 she married Harold Cox (Hirst 2004; Stenton and Lees 1978, 79-80), a journalist and publisher. She authored *The Investment Record Book*, a guide for women deriving income from investments (*Pall Mall Gazette*, 15.3.1890; *Women’s Penny Paper*, 22.3.1890, 5.4.1890). In 1895 as Mrs Harold Cox, accountant and auditor, she reported a clientele comprising schools, various societies and private individuals (Bateson 1895, 75-8).

The details of Ethel Ayres Purdie’s life have been related elsewhere (Walker 2011). She began in practice about 1907 and actively sought women clients. Ayres Purdie’s close association with the militant suffragist movement was central to the development of her practice. She offered financial and business services to women, audited the accounts of women’s organisations, and became a specialist in the provision of income tax advice to women. She was recognised under the Revenue Act, 1903, to conduct appeals before the Special Commissioners of Income Tax and used this status to recover tax paid by married women. After the First World War she advertised her services as the Women Taxpayers’ Agency.

It is also worth noting that at the commencement of their careers the position of these women in the marketplace for professional services was so fragile and subject to gender discrimination that some attempted to hide their female identity from potential clients. Cecil Gradwell was born Cecile. Helen Clegg related that while working for a male accountant she was requested to sign a financial statement ‘H. Clegg’ rather than Helen Clegg (Bateson 1895, 76-7). On her letter heads, business cards, directory entries and audit reports Miss Mary Harris Smith became ‘M. Harris Smith, Accountant and Auditor’ (M50/4/19/1-5). Interestingly, when advertising services to their gender-defined clientele (in women’s

newspapers, magazines and yearbooks) women accountants were more inclined to reveal their true identity. Adverts by Mary Harris Smith contained the banner in large, bold print - 'LADY ACCOUNTANT' (*The Woman's Herald*, 17.1.1891; *Englishwoman's Year Book*, 1892, 245) or proclaimed the practitioner's status as 'MISS M. HARRIS SMITH' (*Work and Leisure*, 13.3.1888).